



The Tamil Nadu Agricultural Income-Tax Act, 1955

Act 5 of 1955

Keyword(s):

Agricultural Income, Agricultural Income-Tax, Aliyasantana Family or Branch, Assessee, Exempted Extent of Land, Garden Land, Hill Area, Hindu Undivided Family, Land, Landlord, Marumakkattayam Tarwad or Tavazhi, Plantation, Standard Acre, Total Agricultural Income

Amendments appended: 9 of 1957, 29 of 1958, 51 of 1961, 7 of 1966, 3 of 1968, 4 of 1973, 32 of 1979, 26 of 1987, 40 of 1991, 36 of 1992, 27 of 1993, 56 of 1994, 7 of 1996, 8 of 1996, 9 of 1996, 20 of 2000, 21 of 2000, 12 of 2004

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THE SCHEDULE.

¹[TAMIL NADU] ACT No. V OF 1955.²

THE ³[TAMIL NADU, AGRICULTURAL INCOME-TAX ACT],
1955.

(Received the assent of the Governor on the 27th March 1955 ; first published in the Fort St. George Gazette on the 30th March 1955.)

An Act to provide for the levy of a tax on ⁴[agricultural income from land] in the ⁵[State of Tamil Nadu].

WHEREAS it is expedient to provide for the levy of a tax on ⁴[agricultural income from land] in the ⁵[State of Tamil Nadu] ;

BE it enacted in the Sixth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the ³[Tamil Nadu Agricultural Income-tax Act], 1955. Short title and extent.

¹ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see *Fort St. George Gazette*, Extraordinary, dated the 28th July 1954, Part IV-A, pages 261-262.

This Act was extended to the added territory by section 6 of the Tamil Nadu Agricultural Income-tax (Extension to Added Territory) Act, 1961 (Tamil Nadu Act 11 of 1961) repealing the corresponding law in force in that territory.

This Act was extended to the Kanyakumari district and the Shencottah taluk of the Tirunelveli district by section 7 of the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1972 (Tamil Nadu Act 18 of 1972) repealing the corresponding law in force in that territory.

³ These words were substituted for the words "Madras Plantations Agricultural Income-tax Act" by section 2 (2) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

⁴ These words were substituted for the words "agricultural income from plantations" by section 2 (1), *ibid.*

⁵ This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

(2) It extends to the whole of the ¹[State of Tamil Nadu].

Definitions.

2. In this Act, unless the context otherwise requires—

(a) “agricultural income” means—

(1) any rent or revenue derived from ²[land] ;

(2) any income derived from such ³[land] in the state by—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature prescribed in sub-clause (ii);

⁴[*Explanation.*—Agricultural income derived from such land by the cultivation of any crop means that portion of the income derived from the cultivation, manufacture and sale of the produce of that crop as is defined to be agricultural income for the purposes of the enactments relating to Indian income-tax and if it has not been so defined, the whole of the income];

¹ This expression was substituted for the expression “State of Madras” by the Tamil Nadu Adaptation of Laws order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² This word was substituted for the words “a plantation” by section 3 (1) (i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

³ This word was substituted for the word “plantation” by section 3 (1) (ii), *ibid.*

⁴ This explanation was substituted for original Explanations I and II by section 3 (1) (iii), *ibid.*

(3) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such ¹[land] or occupied by the cultivator or the receiver of rent-in-kind of any ²[land] with respect to which or the produce of which any operation mentioned in sub-clauses (ii) and (iii) of clause (2) is carried on ;

Provided that the building is on or in the immediate vicinity of the ¹[land], and is a building which the receiver of the rent or revenue or the cultivator or the receiver of the rent-in-kind, by reason of his connexion with the ¹[land], requires as a dwelling-house or as a store-house or other out-building ;

(b) "agricultural income-tax" means the tax payable under this Act ;

(c) "Agricultural Income-tax Officer" means a person appointed to be an Agricultural Income-tax Officer under section 14 ;

(d) "Aliyasantana family or branch" means a family or branch governed by the ²[Tamil Nadu] Aliyasantana Act, 1949 (²[Tamil Nadu] Act IX of 1949 ;)

(e) "assessee" means a person by whom agricultural income-tax or any other sum of money is payable under this Act and includes every person in respect of whom any proceeding under this Act has been taken for the assessment of his agricultural income or of the loss sustained by him or of the amount of refund due to him ;

(f) "Assistant Commissioner" means the person appointed as Assistant Commissioner of Agricultural Income-tax under section 14 ;

(g) "Collector" means the Collector or other officer in charge of a district ;

(h) "Commissioner" means the person appointed to be the Commissioner of Agricultural Income-tax under section 14 ;

¹ This word was substituted for the word "plantation" by section 3 (1) (ii) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

(i) "Company" means a company as defined ¹[in the Companies Act, 1956 (Central Act 1 of 1956),] or formed in pursuance of an Act of Parliament of the United Kingdom or of Royal Charter or Letters Patent or by an Act of the Legislature of a British possession and includes any foreign association, whether incorporated or not, which the Government may, by general or special order, declare to be a company for the purposes of this Act ;

²(j) "exempted extent of land" means ³[twenty] standard acres ;]

(k) "financial year" means the year beginning on the 1st April and ending on the 31st March next following ;

(l) "firm", "partner" and "partnership" have the same meanings respectively as in the Indian Partnership Act, 1932 (Central Act IX of 1932), but the expression "partner" shall also include any person who being a minor has been admitted to the benefits of partnership ;

¹ These words, figures and brackets were substituted for the words, figures and brackets "in the Indian Companies Act, 1913 (Central Act VII of 1913)" by section 3 (2) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² The following clause was substituted for original clause (j) by section 3 (3), *ibid.*

"(j) 'exempted extent of land' means twelve and a half standard acres ;" In the clause as so substituted the words "seven and a half standard acres" were substituted for the words "twelve and a half standard acres" by section 2 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1968 (Tamil Nadu Act 3 of 1968), which came into force on the 1st April 1968. The present clause was substituted by section 2(i) of the Tamil Nadu Agricultural Income-tax Amendment Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

³ This word was substituted for the word "ten" by section 2 (1) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1979 (Tamil Nadu Act 32 of 1979), which was deemed to have come into force on the 1st April 1979.

¹[(ll) "garden land" means dry land irrigated from an artesian or other well or irrigated by lifting water from any other irrigation source ;]

(m) "Government" means the State Government ;

²[(mm) "hill area" means any area comprising a hill as the Government may, by notification, from time to time specify, after taking into consideration such factors as may be prescribed ;]

(n) "Hindu undivided family" includes a family governed by the ³[Tamil Nadu] Nambudiri Act, 1932 (³[Tamil Nadu] Act XXI of 1933) ;

⁴[(nn) "to hold" with its grammatical variations and cognate expressions means to possess and enjoy either as owner or tenant or mortgagee in possession or as a maintenance holder or in one or more of those capacities ;

(nnn) "land" means agricultural land, that is to say, land which is used for agricultural purposes or purposes subservient thereto and is either assessed to land revenue in the State or is subject to a local rate assessed and collected by officers of the Government as such and includes horticultural land, forest land, garden land and plantations but does not include house-site, or land used exclusively for pasture ;]

¹ This clause was inserted by section 3 (4) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² This clause was inserted by section 2(ii) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

³ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

⁴ These clauses were inserted by section 3(5) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

(o) "landlord" means any individual who receives rent for ¹[land] either in cash or kind from a tenant ;

(p) "Marumakkattayam tarwad or tavazhi" means a tarwad or tavazhi governed by the ²[Tamil Nadu] Marumakkattayam Act, 1932 (²[Tamil Nadu] Act XXII of 1933), or the Mappilla Marumakkattayam Act, 1938 (²[Tamil Nadu] Act XVII of 1939); and in the case of a tavazhi possessing separate properties the provisions of this Act shall apply as if the tavazhi were a tarwad ;

(q) "person" means any individual or association of individuals, owning or holding property for himself or for any other, or partly for his own benefit and partly for another, either as owner, trustee, receiver, common manager, administrator or executor or in any capacity recognized by law, and includes an undivided Hindu Mitakshara family, an Aliyasantana family or branch, a Marumakkattayam tarwad or a tavazhi possessing separate properties, or a Nambudiri or other family to which the rule of impartibility applies, a firm or a company, an association of individuals, whether incorporated or not, and any institution capable of holding property ;

(r) "plantation" means any land used for growing all or any of the following, namely, ³[arecanut, tea,] coffee, rubber, ⁴[****] ⁵[cloves or cardamom] ;

¹ This word was substituted for the word "plantation" by section 3 (6) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

³ These words were substituted for the word "tea" by section 3 (7) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

⁴ The "word cinchona" was omitted by section 2 (iii) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

⁵ These words were substituted for the words "or cardamom" by section 2 (2) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1979 (Tamil Nadu Act 32 of 1979), which was deemed to have come into force on the 1st April 1979.

(s) "prescribed" means prescribed by rules made under this Act ;

(t) "previous year" means—

(i) the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made or, if the accounts of the assessee have been made upto a date within the said twelve months in respect of any year ending on any date other than the said 31st day of March, then, at the option of the assessee, the year ending on the day to which his accounts have so been made up :

Provided that, if the option has once been exercised by an assessee, he shall not exercise it again so as to vary the meaning of the expression "previous year" as then applicable to him except with the consent of the Agricultural Income-tax Officer and upon such conditions as he may think fit ; or

(ii) such period as may be determined by the Commissioner in the particular case of any person or class of persons ;

(u) "principal officer" used with reference to any company or association means—

(i) the Secretary, Treasurer, Manager or Agent of the company or association, or

(ii) any person connected with the company or association upon whom the Agricultural Income-tax Officer has served a notice of his intention of treating him as principal officer thereof ;

(v) "registered firm" means a firm registered under the provisions of section 27 ;

¹[(vv) "Standard acre" means,—

(i) one-fifth of an acre of land used for growing grapes ;

¹Clause (vv) was originally inserted by section 3 (8) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958 as follows i—

"(vv) 'standard acre' means—

(i) one acre of wet land assessed to land revenue at the rate of Rs. 8 and above per acre, or

(ii) one-third of an acre of land used for growing arecanut, or

(iii) three-fifths of an acre of land used for growing tea, or

(iv) one and one-fifth acres of land used for growing coffee, rubber, cinchona or cardamom, or

(v) one and three-fifths acres of—

(a) wet land assessed to land revenue at the rate of Rs. 4 and above but below Rs. 8 per acre, or

(b) garden land irrigated from a Government source of irrigation, or

(vi) two acres of—

(a) wet land assessed to land revenue at a rate below Rs. 4 per acre, or

(b) garden land irrigated from a well or a source of irrigation other than a Government source of irrigation, or

(c) tope, or

(vii) three acres of dry land which is not irrigated and which is assessed to land revenue at the rate of Rs. 1-50 nP. and above per acre, or

(viii) four acres of dry land which is not irrigated and which is assessed to land revenue at any rate below Rs. 1-50 nP. per acre.

Explanation I.—One acre of dry land irrigated from a first-class source of irrigation shall be deemed to be equivalent to one acre of wet land assessed to land revenue at the rate of Rs. 8 and above per acre. One acre of dry land which is irrigated from any source of irrigation other than a first-class source of irrigation shall be deemed to be equivalent to one acre of wet land assessed to land revenue at the rate of Rs. 4 and above but below Rs. 8 per acre :

Provided that the Government may, in respect of any particular area, by order direct that one acre of dry land irrigated from any source of irrigation shall, during any specified period, be deemed to be equivalent to any specified extent of any of the categories of land specified in clause (vv) of section 2 on the ground of inferiority of soil or on any other ground.

Explanation II.—Where the land held by a person consists of more than one kind of the lands specified above, all the lands held by him shall, for the purposes of this Act, be reduced to standard acres calculated according to the proportions specified above ;".

(ii) one-fourth of an acre of land used for growing arecanut ;

(iii) one-third of an acre of land used for growing rubber ;

(iv) two-fifths of an acre of land used for growing tea, coffee, cardamom or cloves ;

(v) two-fifths of an acre of land used for growing turmeric ;

(vi) one-half of an acre of land used for growing banana, coconut or sugarcane ;

In the said clause as so inserted, for items (i) to (iv) the following items were substituted by section 2(a) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971), which came into force on the 1st April 1972 :—

“(i) one-sixth of an acre of land used for growing arecanut, or

(ii) one-fourth of an acre of land used for growing grapes, or

(iii) one-third of an acre of land used for growing banana, or

(iv) two-fifths of an acre of land used for growing rubber, or

(iv-a) one-half of an acre of land used for growing sugarcane,

or

(iv-b) three-fourths of an acre of land used for growing groundnut (irrigated), or

(iv-c) three-fourths of an acre of land used for growing cotton (irrigated) ; or

(iv-d) three-fourths of an acre of land used for growing coconut, or

(iv-e) four-fifths of an acre of land used for growing tea, or

(iv-f) one acre of land used for growing coffee, or

(iv-g) one acre of land used for growing tobacco, or

(iv-h) one acre of wet land assessed to land revenue at the rate of Rs. 8 and above, or

(iv-i) one and two-thirds acres of land used for growing cardamom, or”.

After explanation II under clause (vv) the following Explanation III and the proviso thereto were added by section 2 (b) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971), which was deemed to have come into force on the 1st April 1972, and by section 2(iv) (d) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972 respectively :—

“*Explanation III.*—Where in any previous year, more than one kind of crop mentioned in items (i) to (iv-g) and item (iv-i) of clause (vv) are grown in any land—

(a) in case such crops are grown at the same time, the extent of the land on which different crops are grown, shall be reduced to standard acres calculated according to the proportion applicable to the crop concerned ; and

(vii) one acre of land used for growing betelvine, flowers or vegetables ;

(viii) one-half of an acre of irrigated land used for growing one crop of chillies, tobacco or cotton ;

(ix) one acre of irrigated land used for growing one crop of tapioca, mulberry, ragi, cholam, cumbu, coriander, onion, groundnut, potato, or paddy ;

(x) three acres of unirrigated land used for growing one crop of ragi, cholam, cumbu, groundnut, horsegram, gingelly, redgram, blackgram, mulberry or paddy ;

(b) in any other case, the entire land aforesaid shall be reduced to standard acres calculated according to the minimum of the proportions applicable to the crops concerned ;

Provided that in any case falling under clause (a), where banana is grown in any hill area, for purposes of shade for any plantation crop, the area cultivated with banana shall be deemed to be cultivated with the plantation crop concerned ;”

Again for the said items (i) to (iii) as so substituted, the following items were substituted by section 2 (iv) (a) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972 :—

“(i) one-third of an acre of land used for growing arecanut,

(ii) (1) one-fourth of an acre of land used for growing grapes, and irrigated from a Government source of irrigation, or

(2) one-third of an acre of land used for growing grapes and not falling under category (1), or

(iii) (a) in any area (other than a hill area),—

(1) one-half of an acre of land used for growing banana and irrigated from a Government source of irrigation, or

(2) one acre of land used for growing banana and not falling under category (1), or

(b) in any hill area, in the case of land used exclusively for growing banana, that extent of the land specified in item (iv-h), (v), (vi), (vii) or (viii), as the case may be ;”

and for items (iv-a), (iv-b), (iv-c) and (iv-d), the following items were substituted by section 2 (iv) (b) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972 :—

“(iv-a) (1) one-half of an acre of land used for growing sugarcane and irrigated from a Government source of irrigation, or

(2) one acre of land used for growing sugarcane and not falling under category (1), or

(iv-b) (1) one acre of land used for growing groundnut and irrigated from a Government source of irrigation, or

(2) one and one-half acres of land used for growing groundnut and irrigated from a source other than a Government source of irrigation, or

(xi) (A) one acre of irrigated land ; or
 (B) three acres of unirrigated land,
 used for growing one crop of any crop not specified in
 items (i) to (x) ;

(xii) one acre of tope other than coconut tope ;

(xiii) (A) one acre of irrigated land ; or

(B) three acres of unirrigated land,
 not falling under any kind of land specified above.

Explanation I.—In the case of any land referred to in items (viii) to (xi), where after a first crop, a second crop is grown in any land in any previous year, the extent of standard acre in respect of such land shall be the aggregate of—

(i) the extent of such land arrived at by applying the proportion specified above for the crop grown as first crop ; and

(iv-c) (1) one acre of land used for growing cotton and irrigated from a Government source of irrigation, or

(2) one and one-half acres of land used for growing cotton and irrigated from a source other than a Government source of irrigation, or

(iv-d) (1) one acre of land used for growing coconut and irrigated from a Government source or irrigation, or

(2) two acres of land used for growing coconut and not falling under category (1), or ;”.

The following Explanations to clause (vv) were inserted by section 2 (iv) (c) of the Tamil Nadu Act 4 of 1973 :—

“Explanation I-A.—In the case of any land used for growing groundnut or cotton, as the case may be, but not falling under item (iv-b) or (iv-c), as the case may be, standard acre shall be calculated in accordance with item (vii) or (viii), as the case may be.

Explanation I-B.—For the purposes of clause (vv), the expression “irrigated from a Government source of irrigation” shall mean,—

(i) irrigated by direct flow of water from such source, or

(ii) irrigated by lifting water from such source, or

(iii) irrigated by percolation of water from such source.

Explanation I-C.—For the purposes of clause (vv), a land used for growing any crop and irrigated from a Government source of irrigation shall be deemed to be so irrigated, if such crop is grown wholly with the water from such Government source.”

The present clause (vv) was substituted by section 2 (3) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1979 (Tamil Nadu Act 32 of 1979), which was deemed to have come into force on the 1st April 1979.

(ii) the extent of such land arrived at by applying one-half of the proportion applicable to the crop grown as second crop.

Explanation II.—In the case of any land referred to in items (viii) to (xi), where after a second crop, a third crop is grown in any land in any previous year, the extent of standard acre in respect of such land shall be the aggregate of—

(i) the extent of such land arrived at by applying the proportion specified above for the crop grown as first crop ;

(ii) the extent of such land arrived at by applying one-half of the proportion applicable to the crop grown as second crop; and

(iii) the extent of such land arrived at by applying one-fourth of the proportion applicable to the crop grown as third crop.

Explanation III.—Where the land held by a person consists of more than one kind of the lands specified above, all the lands held by him shall for the purposes of this Act, be reduced to standard acres calculated according to the proportions specified above.

Explanation IV.—Where in any previous year, more than one kind of crop are grown in any land at the same time, the extent of land on which different crops are grown, shall be reduced to standard acres calculated according to the proportion applicable to the crop concerned.

Explanation V.—In the case of any land irrigated exclusively by lift irrigation, the extent of such land in standard acres, arrived at by applying the above proportion shall be reduced by twenty-five per cent.

“Lift irrigation” shall mean lifting of water from a Government or private source of irrigation, by man or animal power or by mechanical, electrical or any other contrivance.

(w) “State” means the ¹[State of Tamil Nadu];

¹ This expression was substituted for the expression “State of Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1961.

(x) "total agricultural income" means the aggregate of all agricultural income mentioned in section 4 computed in accordance with the provisions of section 5 and includes all income of the description specified in section 9 and all the receipts of the description ¹[specified in sub-section (2) of section 10].

²[(y) 'lope' means any land containing large groups of fruit trees or valuable timber trees, whether growing spontaneously or grown artificially and includes orchards] ;

³[*Explanation.*— The expression "fruit trees", and the expression "orchards" shall not include any of the crops mentioned in clause (vv).]

⁴[2-A. In this Act, unless the context otherwise Definition requires, 'added territory' means the territory trans- of added ferred to the ⁵[State of Tamil Nadu] by the Andhra territory. Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959).]

⁶[2-B. In this Act, unless the context otherwise Definition of requires, 'transferred territory' means the Kanyakumari transferred district and the Shencottahtaluk of the Tirunelveli dis- territory- trict.]

¹ These words, figures and brackets were substituted for the words and figures "specified in section 10" by section 3 (9) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² This clause was added by section 3(10) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

³ This explanation was added by section 2(v) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

⁴ This section was inserted by section 3 of the Tamil Nadu Agricultural Income-tax (Extension to Added Territory) Act, 1961 (Tamil Nadu Act 11 of 1961), which came into force on the 1st April 1961.

⁵ This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

⁶ This section was inserted by section 4 of the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1972 (Tamil Nadu Act 18 of 1972), which was deemed to have come into force on the 1st April 1972.

CHAPTER II.

CHARGE OF AGRICULTURAL INCOME-TAX.

Charge of
Agricultural
Income-tax.

3. (1) Agricultural income-tax at the rate or rates specified in Part I of the Schedule to this Act shall be charged for each financial year commencing from the 1st April 1955 in accordance with and subject to the provisions of this Act, on the total agricultural income of the previous year of every person.

¹[Provided that the agricultural income or any part of it derived from land other than any land used for growing tea, coffee, rubber, cinchona or cardamom shall be subject to assessment of agricultural income-tax only from the financial year commencing from the 1st April 1958.]

²[Provided further that the agricultural income or any part of it derived from land in the added territory shall be subject to assessment of agricultural income-tax only from the financial year commencing from the 1st April 1961.]

³[Provided also that the agricultural income or any part of it derived from land in the transferred territory shall be subject to assessment of agricultural income-tax under this Act, only from the financial year commencing from the 1st April 1972.]

⁴[(1-A) Notwithstanding anything contained in this Act, agricultural income-tax at the rate or rates specified in Part I of the Schedule to this Act as amended by the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971, shall be charged for each financial year commencing from the 1st April 1972, in accordance with and subject to the provisions of this Act, on the total agricultural income of every person of the previous year immediately preceding the said date.

¹ This proviso was added by section 4 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² This proviso was added by section 4 of the Tamil Nadu Agricultural Income-tax (Extension to Added Territory) Act, 1961 (Tamil Nadu Act 11 of 1961).

³ This proviso was added by section 5 of the Tamil Nadu (Transferred Territory) Extension of laws Act, 1972 (Tamil Nadu Act 18 of 1972), which came into force on the 1st April 1972.

⁴ This sub-section was inserted by section 3 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1972), which came into force on the 1st April 1972.

(2) Where there is included in the total agricultural income of an assessee any income exempted from agricultural income-tax by or under the provisions of this Act, the agricultural income-tax payable by the assessee shall be an amount bearing to the total amount of the agricultural income-tax which would have been payable on the total agricultural income had no part of it been exempted, the same proportion as the unexempted portion of the total agricultural income bears to the total agricultural income.

(3) In the case of persons holding property as tenants-in-common and deriving agricultural income, the tax shall be assessed at the rate applicable to the agricultural income of each tenant-in-common.

4. Subject to the provisions of this Act, the total agricultural income of any previous year of any person comprises all agricultural income derived from ¹[land] situated within the State ²[which is received by him or which accrues to him] within or without the State, but does not include—

Total agricultural income.

(a) any agricultural income derived from ¹[land] situated without the State ;

³[(b) any agricultural income derived from property held under trust, wholly or partly for charitable or religious purposes, to the same extent to which income derived from property held under trust wholly or partly for charitable or religious purposes, is not included in the total income for purposes of the Income-tax Act, 1961 (Central Act 43 of 1961);]

⁴[

].

¹This word was substituted for the words "a plantation" by section 5(i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

²These words were substituted for the words "and received by him" by section 5(ii) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

³This clause was substituted by section 3(i) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

⁴This Explanation was omitted by section 3(ii) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

¹[(c) any agricultural income derived from property held by any co-operative society registered or deemed to be registered under the Madras Co-operative Societies Act, 1932* (Madras Act VI of 1932)].

computation of
agricultural
income.

5. The agricultural income of a person shall be computed after making the following deductions, namely:—

(a) Any sums paid in the previous year on account of land revenue due to the Government, local rates and cesses and municipal taxes in respect of ²[land].

(b) any rent paid in the previous year to the landlord or superior landlord, as the case may be, in respect of the ²[land] from which the agricultural income is derived;

(c) any expenses incurred in the previous year on the maintenance of any protective work constructed for the benefit of the ²[land] from which the agricultural income is derived;

Explanation.—“ Maintenance ” includes current repairs and includes also, in the case of protective dykes and embankments, all such work as may be necessary from year to year for repairing any damage or destruction caused by flood or other natural causes;

(d) any expenses incurred in the previous year on maintenance and repairs in respect of any capital asset which was purchased or constructed for the benefit of the ²[land] from which the agricultural income is derived;

(e) any expenditure incurred in the previous year (not being in the nature of capital expenditure or personal expenses of the assessee) laid out or expended wholly and exclusively for the purpose of the ²[land].

¹ This clause was added by section 5 (iii) of the Tamil Nadu Plantations Agricultural Income-Tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958) which was deemed to have come into force on the 1st April 1958.

² This word was substituted for the words “ plantations ” and “ plantation ” by section 6 (i) of the Tamil Nadu Plantations Agricultural Income-Tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

* See now the Tamil Nadu Co-operative Societies Act, 1961 (Tamil Nadu Act 53 of 1961).

(f) in respect of depreciation of buildings, machinery, plant and furniture which are the property of the assessee and are required for the purpose of deriving the agricultural income, a sum equivalent to such percentage on the written-down value thereof as may in any case or class of cases be prescribed, and where the buildings have been newly erected or the machinery or plant newly installed, a further sum subject to such conditions as may be prescribed :

Provided that the prescribed particulars have been duly furnished :

Provided further that the aggregate of all such allowances made under this Act shall in no case exceed the original cost to the assessee of the buildings, machinery, plant or furniture, as the case may be ;

Explanation.—In this clause, “buildings” include all structures constructed with a view to provide amenities to workers [as defined in the Plantations Labour Act, 1951 (Central Act LXIX of 1951)], employed on the plantations ;

(g) expenses other than capital expenditure incurred in the previous year of cultivating the crop from which the agricultural income is derived and of transporting such crop to market, including the maintenance of agricultural implements and cattle required for such cultivation and transport or both :

Provided that in any particular year the total replanting expenditure shall not exceed the amount necessary for replanting 2½ per cent of the acreage if the crop is rubber or coffee, 1½ per cent¹ [if the crop is arecanut or tea] and 8-½ per cent if the crop is cardamom and 10 per cent if the crop is cinchona :

²Provided further that if the re-planting expenditure allowance under this section is not incurred in one year, the allowance for the year or years may be carried forward for a period of three years in the case of arecanut, tea, rubber and coffee and one year in the case of cinchona and cardamom beyond the assessment year.

¹These words were substituted for the words “if the crop is tea” by section 6 (ii) of the Tamil Nadu Plantations Agricultural Income tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

²This proviso was inserted by section 6 (iii) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

(h) any tax, cess or rate paid on the cultivation, or sale of the crop from which such agricultural income is derived ;

(i) cost incurred in the previous year in the purchase or replacement of cattle or implements, which are necessary for cultivation, to such extent as may be prescribed, less the amount realized by sale of the cattle or implements replaced or their estimated value ;

(j) any sum paid in the previous year in order to effect an insurance against loss or damage of crops or property from which the agricultural income is derived or, insurance against loss or damage in respect of buildings, machinery, plant and furniture necessary for the purpose of deriving the agricultural income :

Provided that any amount received in respect of such insurance in any year shall be deemed to be agricultural income for the purposes of this Act, and shall be liable to agricultural income-tax after deducting the portion thereof if any, which has been assessed to income-tax under the Indian Income-tax Act, 1922^{*} (Central Act XI of 1922) ;

(k) any interest paid in the previous year on any amount borrowed and actually spent on the ¹[land] from which the agricultural income is derived :

Provided that the need for borrowing was genuine having due regard to the assets of the assessee at the time :

Provided further that the interest allowed under this clause shall be limited to ²[nine per cent] on an amount equivalent to twenty-five per cent of the agricultural income from the ³[land] in that year ;

¹This word was substituted for the word "plantation" by section 6 (i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

²These words were substituted for the words "six per cent" by section 6 (iv) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

^{*} See now the Income-tax Act, 1961 (Central Act 43 of 1961).

(l) any sum paid to a worker as defined in the Plantations Labour Act, 1951 (Central Act LXIX of 1951) as bonus for services rendered where such sum would not have been payable to him as profits or dividend if it had not been paid as bonus :

Provided that the bonus is of a reasonable amount with reference to—

(i) the wages and conditions of service of such worker ;

(ii) the income from the plantation in the year in question ; and

(iii) the general practice in plantations ;

Provided that no deduction shall be made under this section if it has already been made in the assessment under the Indian Income-tax Act, 1922* (Central Act XI of 1922), or is allowable in assessing a person to tax under that Act.

Explanation.—For the purpose of this section, “paid” means actually paid or incurred according to the method of accounting upon the basis of which agricultural income is computed under this section ; “plant” includes vehicles and scientific apparatus purchased for the purpose of deriving the agricultural income ; and “written down value” means—

(i) in the case of assets acquired in the previous year, the actual cost to the assessee ; and

(ii) in the case of assets acquired before the previous year, the actual cost to the assessee less such sum as may be prescribed.

¹[(m) subject to such restrictions and conditions as may be prescribed, any expenditure not being in the nature of capital expenditure laid out or expended on scientific research relating to agriculture from which agricultural income is derived ;

(n) subject to such restrictions and conditions as may be prescribed, any sum paid to a scientific research association having as its object the undertaking of scientific

¹ These clauses were inserted by section 6 (v) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

* See Now the Income-tax Act, 1961 (Central Act 43 of 1961).

research relating to agriculture and any sum paid to a University, college or other institutions to be used for such scientific research :

Provided that such association, University, college or institution is, for the time being, approved for the purpose of this clause by the Government;

(o) subject to such restrictions and conditions as may be prescribed, any contribution made in the previous year in connection with Community Development, National Extension Service or Local Development Works or any charitable purpose recognised by the Government.]

Assessment of income derived from 6. Where agricultural income is derived from ¹[land] situated partly within the State and partly without the State, agricultural income-tax shall be levied under this Act--
partly within the State and partly without.

(i) where the portion of such income attributable to the ¹[land] situated within the State can be determined from the accounts maintained by the assessee, on the portion so determined;

(ii) where the portion of the income so attributable cannot be determined by the method specified in clause (i), on such portion as may be determined in the prescribed manner.

Registration. ²[6-A. (1) Every person who holds land in excess of the exempted extent at any time may get the crops cultivated by him or his tenant registered under this Act, and for that purpose, shall submit an application for registration to the Agricultural Income-tax Officer within such period and accompanied by such fee not exceeding three rupees, as may be prescribed.]

(2) The application shall contain particulars of cultivation of each of such crops by such person, or his tenant, and such other particulars as may be prescribed.]

¹This word was substituted for the word "Plantations" by section 7 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² This section was inserted by section 8 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

7. Agricultural income shall be computed for the purpose ¹[of this Act] in accordance with the method of accounting regularly employed by the assessee.

Provided that, if no method of accounting has been regularly employed by the assessee, or if the method employed is such that, in the opinion of the Agricultural Income-tax Officer, the agricultural income cannot properly be deducted therefrom, then the computation shall be made upon such basis and in such manner as may be prescribed.

8. (1) (a) In the case of agricultural income taxable under this Act which the Court of Wards, Administrator-General or Official Trustee or any receiver, administrator, executor, trustee, guardian or manager appointed by or under any law or by an order of court, or by written agreement is entitled to receive on behalf of any person, the tax shall be levied upon and recoverable from the Court of Wards, Administrator-General, Official Trustee or from such receiver, administrator, executor, trustee, guardian or manager, as the case may be in like manner and to the same amount as it would be leviable upon and recoverable from the person on whose behalf such agricultural income is receivable, and all the provisions of this Act shall apply accordingly.

Liability of
Court of
Wards,
Adminis-
trator-
General, etc.

(b) Where the agricultural income received on behalf of any person by the Court of Wards, Administrator-General, Official Trustee, receiver, administrator, executor, trustee, guardian or manager referred to in clause (a) is part only of the total agricultural income of such person, the agricultural income-tax payable under this Act shall be assessed on the total agricultural income of such person and the amount of tax so assessed shall be levied upon and recoverable from the Court of Wards, Administrator-General, Official Trustee, receiver, administrator, executor, trustee, guardian or manager, as the case may be, and from such person rateably according to the portion of the total agricultural income of such person received by the Court of Wards, Administrator-General, Official Trustee, receiver, administrator, executor, trustee, guardian or manager as the case may be and the portion received by such person.

¹These words were substituted for the words and figures "of sections 5 and 6" by section 9 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

(c) Nothing contained in this sub-section shall prevent either the direct assessment of the person on whose behalf the agricultural income is receivable or the recovery from such person of the tax payable in respect of such income.

(2) (a) Save as provided in sub-section (1), if a person holds ¹[land] from which agricultural income is derived partly for his own benefit and partly for the benefit of others or wholly for the benefit of others, agricultural income-tax shall be assessed on the total agricultural income derived from such ¹[land] at the rate which would be applicable if such person had held the ¹[land] exclusively for his own benefit.

(b) Any person holding such ¹[land] shall be entitled, before paying to any beneficiary the amount of agricultural income which such beneficiary is entitled to receive, to deduct the amount of agricultural income-tax at the rate at which such income is or will be assessed under clause (a).

Explanation.—In this section “beneficiary” means a person entitled to the whole or any portion of the income derived from the ¹[land].

Income from settlement; disposition, etc. 9. (1) In computing the total agricultural income of an assessee, all agricultural income arising to any person by virtue of a settlement or disposition, whether revocable or not, and whether effected before or after the commencement of this Act, from assets remaining the property of the settlor or disponent shall be deemed to be the agricultural income of the settlor or disponent, and all agricultural income arising to any person by virtue of a revocable transfer of assets shall be deemed to be the agricultural income of the transferor :

Provided that, for the purposes of this sub-section, a settlement, disposition or transfer shall be deemed to be revocable if it contains any provision for the re-transfer directly or indirectly of the agricultural income or assets to the settlor, disponent or transferor or in any way gives the

¹This word was substituted for the word “plantations” and “plantation” by section 10 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958) which was deemed to have come into force on the 1st April, 1958.

settlor, disponent or transferor a right to re-assume power directly or indirectly over the agricultural income or assets :

Provided further that the expression "settlement or disposition" shall for the purposes of this sub-section, include any disposition, trust, covenant, agreement or arrangement and the expression "settlor or disponent" in relation to a settlement or disposition shall include any person by whom the settlement or disposition was made:

Provided also that this sub-section shall not apply to any agricultural income arising to any person by virtue of a settlement or disposition which is not revocable for a period exceeding six years of during the life-time of the person and from which agricultural income the settlor or disponent derives no direct or indirect benefit but that the settlor shall be liable to be assessed on the said agricultural income as and when the power to revoke arises to him.

(2) In computing the total agricultural income of any individual for the purpose of assessment, there shall be included—

(a) so much of the agricultural income of a wife or minor child of such individual as arises directly or indirectly—

(i) from the membership of the wife in a firm of which her husband is a partner ;

(ii) from the admission of the minor to the benefits of partnership in a firm of which such individual is a partner ;

(iii) from assets transferred directly or indirectly to the wife by the husband otherwise than for adequate consideration or in connection with an agreement to live apart; or:

(iv) from assets transferred directly or indirectly to the minor child not being a married daughter by such individual otherwise than for adequate consideration; and

(b) so much of the agricultural income of any person or association of persons as arises from assets transferred otherwise than for adequate consideration to the person or association by such individual for the benefit of his wife or minor child or both.

Exemption from assessment of income-tax. 10. ¹[(1) Nothing contained in this Act shall apply to a person who holds land not exceeding ²[³[twenty]standard acres]. :

Provided that no person who held or holds land during any part of a financial year in excess of the exempted extent shall be entitled to the exemption under this sub-section even though the extent of land held by him during the rest of that financial year may not be in excess of the exempted extent.]

¹[(2)] Agricultural income-tax shall not be payable on that part of the total agricultural income of a person which is—

(a) any sum which he receives out of the agricultural income of a Hindu undivided family, an Aliyasantana family or branch or a Marumakkattayam tarward or tavazhi, if he receives such sum as a member of the family or tarwad or tavazhi and tax under this Act has been levied on the agricultural income ;

⁴[(b) any sum paid by such person to effect an insurance on the life of such person or on the life of a wife or husband or dependent son of such person or in respect of a contract for a deferred annuity on the life of such person or on the life of a wife or husband or

¹Section 10 was renumbered as sub-section (2) of that section and this sub-section was inserted by section 11(1) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

²The words "seven and a half standard acres" were substituted for the words "twelve and a half standard acres" by section 3 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1968 (Tamil Nadu Act 3 of 1968); and the words "ten standard acres" were substituted for the words "seven and a half standard acres" by section 4 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973).

³This word was substituted for the word "ten" by section 3 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1979 (Tamil Nadu Act 32 of 1979) which was deemed to have come into force on the 1st April 1979.

⁴This clause was substituted by section 11(2) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

dependant son of such person, as the case may be, provided that the aggregate of any sums exempted under this clause shall not exceed one sixth of the total agricultural income of the assessee or six thousand rupees, whichever is less:

Provided that nothing contained in this clause shall be deemed to entitle a person who is assessed to income-tax under the Indian Income-tax Act, 1922* (Central Act XI of 1922), to claim any exemption in respect of any sum referred to in this clause if it was exempted under section 15 of the said Act.]

(c) any sum which he receives as his share out of the agricultural income of a firm or association of persons, if the tax under this Act has been levied on the agricultural income of such firm or association;

(d) any sum which he receives out of the agricultural income in respect of which tax under this Act has already been levied under section 9.

11. (1) A person who is residing outside the State and who is in receipt of agricultural income from ¹[land] in the State shall be liable to pay tax on such income; if the non-resident person has an agent in the State, such person and the agent shall be jointly and severally liable for the tax. The assessment may be made either in the name of the non-resident person or his agent or both; and where the assessment is made in the name of the agent, such agent shall be deemed to be, for the purposes of this Act, the assessee in respect of such tax.

Non-residents.

(2) Any person employed by or on behalf of a person residing out of the State or through whom the non-resident person is in receipt of any agricultural income, upon whom the Agricultural Income-tax Officer has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for the purposes of this Act, be deemed to be such agent:

Provided that no person shall be deemed to be the agent of a non-resident person, unless he has an opportunity of being heard, by the Agricultural Income-tax Officer as to his liability.

¹This word was substituted for the words "a plantation" by section 12 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

*See now the Income-tax Act, 1961 (Central Act 43 of 1961).

(3) Where a notice under this Act has to be served on a non-resident person it shall be served in the prescribed manner.

Carrying forward of loss. 12. Where any person sustains a loss¹ [within the State] in agricultural income in any year, the loss shall be carried forward to the following year and set off against the agricultural income for that year and if it cannot be wholly so set off, the amount of loss not so set off shall be carried forward to the following year and so on; but no loss shall be carried forward for more than six years:

Provided that, in the case of loss sustained before the commencement of this Act, this Section shall apply only to such loss as was sustained in the previous year immediately before such commencement.

²[Provided further that in the case of loss sustained from land other than any land used for growing tea, coffee, rubber, cinchona or cardamom before the 1st April 1958, this section shall apply only to such loss as was sustained in the previous year immediately before that date.]

³[Provided also that in the case of loss sustained from land in the added territory before the 1st April 1961, this section shall apply only to such loss as was sustained in the previous year immediately before that date.]

¹These words were inserted by section 13(i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

²This proviso was added by section 13(ii) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

³This proviso was added by section 5 of the Tamil Nadu Agricultural Income-tax (Extension to Added Territory) Act, 1961 (Tamil Nadu Act 11 of 1961), which came into force on the 1st April 1961.

¹[Provided also that in the case of loss sustained from land in the transferred territory before the 1st April 1972, this section shall apply only to such loss as was sustained during the period of not more than six years immediately before that date.]

²[13 * * * * *]

CHAPTER III.

INCOME-TAX AUTHORITIES.

14. (1) There shall be the following classes of income-tax authorities for the purposes of this Act, namely :— Income-tax authorities.

- (a) The Board of Revenue;
- (b) The Commissioner of Agricultural Income-tax;
- (c) Assistant Commissioners of Agricultural Income-tax;
- (d) Agricultural Income-tax Officers;

(2) ³[(a) The authorities specified in clauses (b) and (c) of sub-section (1) shall be appointed by the Government and the authorities specified in clause (d) of sub-section (1) shall be appointed by the Commissioner.]

(b) ⁴[The authorities specified in clauses (a) to (c) of sub-section (1)] shall exercise and perform in such areas, such powers and duties as the Government may, by notification in the **Fort St. George Gazette*, determine.

¹This proviso was added by section 6 of the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1972 (Tamil Nadu Act 18 of 1972), which was deemed to have come into force on the 1st April 1972.

²This section was omitted by section 14 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

³This clause was substituted for the original sub-clause (a) by section 2(a) (i) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

⁴This expression was substituted for the expression "The authorities specified in sub-section (1)" by section (2)(a) (ii) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

* Now the *Tamil Nadu Government Gazette*.

¹[(c) The authorities specified in clause (d) of sub-section (1) shall exercise and perform in such areas, such powers and duties as the Commissioner may, by notification in the **Fort St. George Gazette*, determine.]

²[The Government or the Commissioner may], by notification in the **Fort St. George Gazette*, empower any other officers than the authorities specified in sub-section (1) to exercise such powers and perform such functions and duties under this Act in respect of such classes of persons or classes of income and in such areas, as may be specified in the notification.

(4) The authorities specified in sub-section (1) and the officers specified in sub-section (3) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

(5) All officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board of Revenue :

Provided that no such order, instruction or direction shall be given so as to interfere with the discretion of any appellate authority in the exercise of its appellate functions.

CHAPTER IV.

APPELLATE TRIBUNAL.

The Appellate
Tribunal.

15. (1) The Government shall from time to time appoint, as and when may be necessary, an Appellate Tribunal consisting of one but not more than three members :

Provided that the member, or as the case may be, at least one member, of the Tribunal, shall be a Judicial Officer not below the rank of District Judge, or an advocate of not less than ten years' standing.

¹This clause was added by section 2(a)(iii) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

²These words were substituted for the words "The Government may" by section 2(b) of the Tamil Nadu Agricultural Income-tax Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

*Now the *Tamil Nadu Government Gazette*.

(2) Where the Appellate Tribunal consists of more than one member, ¹[the judicial officer or the advocate as the may be] shall be its Chairman.

(3) Where the Appellate Tribunal consists of three members, the following provisions shall apply:—

(a) The functions of the Appellate Tribunal may be exercised by a Bench consisting of all the members of the Tribunal or by a Bench consisting of two members constituted by the Chairman or, in the event of the office of a member other than the Chairman being vacant, by a Bench consisting of the Chairman and the other member :

Provided that, if any case which comes before a Bench (of which the Chairman is not a member) involves a question of law, the Bench may, in its discretion, reserve such case for decision by a Bench to be constituted under this clause of which the Chairman shall be a member.

(b) Where an appeal is heard by all the three members of the Tribunal, and the members differ in opinion on any point, the point shall be decided in accordance with the opinion of the majority.

(c) Where an appeal is heard by a Bench consisting of two members, and the members are divided in their opinion on any point, the point shall be found against the appellant and the members shall, after delivering their separate opinions, pronounce a joint judgement announcing the result of the finding, if any, on which they are agreed and of the findings recorded against the appellant on points on which they are divided.

(4) Subject to the provisions of this Act, the Appellate Tribunal shall have power to determine the times and places of its sittings and to regulate its own procedure and the procedure in all matters arising out of the discharge of its functions.

¹These words were substituted for the words "the Judicial officers" by section 14-A of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958) which was deemed to have come into force on the 1st April 1958.

CHAPTER V.

RETURN OF INCOME, ASSESSMENT, ETC.

Return of
Income

16. ¹[(1) ²[Subject to the provisions of section 65, every person who held land in excess of the exempted extent at any time during the previous year shall] furnish to the Agricultural Income-tax Officer so as to reach him before the 1st June every year a return in the prescribed form and verified in the prescribed manner setting forth his total agricultural income during the previous year.

(2) In the case of any person whose holding is, in the opinion of the Agricultural Income-tax Officer, of such extent as to render such person liable to payment of agricultural income-tax in any financial year, he may serve in that year a notice in the prescribed form requiring such person to furnish within such period not being less than thirty days as may be specified in the notice a return in the prescribed form and verified in the prescribed manner setting forth along with such other particulars as may be provided for in the notice his total agricultural income during the previous year.]

(3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2) or, having furnished a return under any of those sub-sections discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

(4) The Agricultural Income-tax Officer may serve on any person who has made a return under sub-section(1) or upon whom a notice has been served under sub-section (2), a notice requiring him, on a date to be therein specified, to produce or cause to be produced, such accounts or documents as such officer may require, or to furnish in writing

¹ These sub-sections were substituted by section 15 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² This expression was substituted for the expression "Every person who held land in excess of the exempted extent at any time during the previous year shall, unless he has been permitted to compound the tax under section 65" by section 3 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

and verified in the prescribed manner information in such form and on such points or matters (including with the previous approval of the Commissioner a statement of all assets and liabilities not included in the accounts) as such officer may require for the purposes of this section :

Provided that such officer shall not require the production of any accounts relating to a period more than three years prior to the previous year.

17. (1) If the Agricultural Income-tax Officer is satisfied that a return made under section 16 is correct and complete, he shall, by order in writing, assess the total agricultural income of the assessee and determine the sum payable by him on the basis of such return. Assessment of Income.

(2) If the Agricultural Income-tax Officer is not satisfied without requiring the presence of the person who made the return or the production of evidence that the return is correct and complete, he shall serve on the person who made the return a notice requiring him on the date specified therein either to attend the office of the Agricultural Income-tax Officer or to produce or to cause to be produced, any evidence on which such person may rely in support of the return.

(3) On the day specified in the notice under sub-section (2) or as soon afterwards as may be, the Agricultural Income-tax Officer, after considering such evidence as such person may produce and such other evidence as that officer may require on specified points, assess the total agricultural income of the assessee and determine the sum payable by him on the basis of such assessment.

(4) If any person fails to make a return under sub-section (2) of section 16, or fails to comply with all the terms of a notice issued under sub-section (4) of that section or under sub-section (2) of this section, the Agricultural Income-tax Officer shall make the assessment to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment, and, in the case of a firm, may refuse to register it or may cancel its registration, if it is already registered :

Provided that the registration of a firm shall not be cancelled until fourteen days have elapsed from the issue of a notice by the Agricultural Income-tax Officer to the firm intimating his intention to cancel its registration,

(5) Notwithstanding anything contained in the foregoing sub-sections, when the assessee is a firm and the total income of the firm has been assessed under sub-section (1), sub-section (3) or sub-section (4), as the case may be—

(a) in the case of a registered firm, the sum payable by the firm itself shall not be determined but the total income of each partner of the firm including therein his share of its income, profits and gains of the previous year, shall be assessed, and the sum payable by him on the basis of such assessment shall be determined :

Provided that, if such share of any partner is a loss, it shall be set off against his other income or carried forward and set off in accordance with the provisions of section 12 :

Provided further that, when any of such partners is a person not resident in the State, his share of the income, profits and gains of the firm shall be assessed on the firm at the rates which would be applicable if it were assessed on him personally, and the sum so determined shall be paid by the firm ; and

(b) in the case of an unregistered firm, the Agricultural Income-tax Officer may, instead of determining the sum payable by the firm itself, proceed in the manner laid down in clause (a) as applicable to a registered firm, if, in his opinion, the aggregate amount of the tax payable by the partners under such procedure would be greater than the aggregate amount which would be payable by the firm and the partners individually if the firm were assessed as an unregistered firm.

(6) When in the course of the assessment of the total agricultural income of the assessee it is found that a loss has been sustained which he is entitled to have set off under section 12, the Agricultural Income-tax Officer shall notify to the assessee by order in writing the amount of the loss as computed by him.

Power to make provisional assessment in advance of regular assessment. 18. (1) The Agricultural Income-tax Officer may, at any time after the receipt of a return made under section 16, proceed to make in a summary manner, a provisional assessment of the tax payable by the assessee, on the basis of his return and the accounts and documents, if any, accompanying it, after giving due effect to the allowance referred to in section 12.

(2) A partner of a firm may be provisionally assessed under sub-section (1) in respect of his share in the firm's income, profits and gains, if its return has been received although the return of the partner himself may not have been received.

(3) A firm may be provisionally assessed under sub-section (1) as if it were an unregistered firm, unless the firm fulfils such conditions as the Government may, by notification in the **Fort St. George Gazette*, specify in the behalf.

(4) There shall be no right of appeal against a provisional assessment made under sub-section (1).

(5) For the avoidance of doubt, it is hereby declared that the provisions of sections 40 and 41 apply in relation to any tax payable in pursuance of a provisional assessment made under sub-section (1), as if it were a regular assessment made under section 17.

(6) After a regular assessment has been made under section 17, any amount paid towards a provisional assessment made under sub-section (1) shall be deemed to have been paid towards the regular assessment ; and where the amount paid towards the provisional assessment exceeds the amount payable under the regular assessment, the excess shall be refunded to the assessee.

(7) Nothing done or suffered by reason or in consequence of any provisional assessment made under this section shall prejudice the determination of the merits, of any issue which may arise in the course of the regular assessment under section 17.

19. Where an assessee, within one month from the service of a notice of demand issued as hereinafter provided, satisfies the Agricultural Income-tax Officer that he was prevented by sufficient cause from making the return required by section 16 or that he did not receive the notice issued under sub-section (2) or sub-section (4) of that section or sub-section (2) of section 17 or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with the terms of any such notice, the Agricultural Income-tax Officer shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 17.

Cancellation
of assessment
in certain
cases.

Re-assessment
of Income in
certain cases.

¹ [19-A. If in the return of the total agricultural income submitted by any person for the previous year immediately preceding the year covered by an application for permission to compound under section 65, the value of any closing stock of agricultural produce for the said previous year has not been taken into account in computing the said total agricultural income in accordance with the method of accounting then employed by the assessee, the Agricultural Income-tax Officer may, if he grants such permission to compound, re-assess the total agricultural income of such person for that previous year after taking into account the value of the closing stock of such agricultural produce and the provisions of this Act shall, as far as may be, apply in relation to such re-assessment as they apply in relation to the assessment of agricultural income-tax under this Act.]

Penalty for
concealment
of Income.

20. (1) If the Agricultural Income-tax Officer, the Assistant Commissioner, the Commissioner or the Appellate Tribunal is satisfied that any person—

(a) has, without reasonable cause, failed to furnish the return of his total agricultural income which he was required to furnish under sub-section (1) or sub-section (2) of section 16, or

(b) has, without reasonable cause, failed to furnish such return within the time allowed and in the manner required by sub-section (1) of section 16 or by a notice served under sub-section (2) of that section, or

(c) has concealed the particulars of his agricultural income or has deliberately furnished inaccurate particulars of such income, he or it may direct that such person shall pay by way of penalty, in addition to the amount of agricultural income-tax, if any, payable by him, a sum not exceeding that amount :

Provided that—

(a) no penalty shall be imposed under this sub-section upon a person who has failed to furnish a return under sub-section (1) of section 16, if he proves that he has no income liable to tax ;

¹ This section was inserted by section 4 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

(b) where a person has failed to comply with a notice under sub-section (2) of section 16 and proves that he has no income liable to tax, the penalty imposable under this sub-section shall not exceed twenty-five rupees ;

(c) no penalty shall be imposed under this sub-section upon any person assessable as the agent of any person not resident in the State for failure to furnish the return required under section 16 unless a notice under sub-section (2) thereof or under section 35 has been served on him ;

(d) when the person liable to penalty is a registered firm or an unregistered firm treated under section 17 (5) (b) as a registered firm, so that the amount of the agricultural income-tax payable by the firm itself has not been determined, that amount shall be taken to be an amount equal to the tax which would have been payable by an unregistered firm on an income equal to the firm's total agricultural income and in the cases referred to clauses (b) and (c), the amount of the agricultural income-tax which would have been avoided if the income has returned had been accepted as the correct income, shall be taken to be the difference between the amount of the tax which would have been payable by an unregistered firm on an income equal to the firm's total agricultural income and amount of the tax payable by an unregistered firm on income equal to the income of the firm as actually returned by the firm.

(2) If the Agricultural income-tax Officer, the Assistant Commissioner, the Commissioner or the Appellate Tribunal in the course of any proceedings under this Act, is satisfied that the profits of a registered firm have been distributed otherwise than in accordance with the shares of the partners as shown in the instrument of the partnership registered under this Act governing such distribution and that any partner has thereby returned his income below its real amount, he or it may direct that such partner shall in addition to the agricultural income-tax payable by him pay by way of penalty a sum not exceeding the amount of agricultural income-tax which has been avoided, or would have been avoided if the income returned by such partner had been accepted as his correct income ; and no refund or other adjustment shall be claimable by any other partner by reason of such direction.

(3) No order under sub-section(1) or sub-section(2) shall be made unless the assessee has been heard or has been given a reasonable opportunity of being heard.

(4) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under sub-section (1).

(5) The Appellate Tribunal, the Commissioner or the Assistant Commissioner shall, on making an order under sub-section (1), send forthwith a copy of the same to the Agricultural Income-tax Officer concerned.

power to assess
individual
members of
certain
associations.

21. (1) Where the Agricultural Income-tax Officer is satisfied that any association of individuals other than a Hindu undivided family, and Aliyasantana family or branch, Marumakkattayam tarward or tavazhi or a company is under the control of one member thereof, and that such association has been formed or is being used for the purpose of evading or reducing the liability to agricultural income-tax of any member thereof, he may, with the previous approval of the Commissioner of Agricultural Income-tax, pass an order that the sum payable as agricultural income tax by the association shall not be determined, and thereupon the share of each member in the agricultural income of the association shall be included in his total agricultural income for the purpose of his assessment thereon.

Explanation.—A member of an association who owns the whole or the major portion of the capital of the association shall not by reason only of that fact be deemed to control the firm or association.

(2) The Commissioner of Agricultural Income-tax shall not give his approval to any order proposed to be passed by the Agricultural Income-tax Officer, under this section until he has given the firm or association concerned an opportunity of being heard.

(3) Where any member of an association of individuals makes default in the payment of tax on his share of income which has been included in his total agricultural income under the provisions of sub-section (1), such tax may be recovered from the association.

(4) Where agricultural income-tax is recoverable from an association under this section, a notice of demand shall be served upon it in the prescribed form showing the sum so payable, and such association shall be deemed to be the assessee in respect of such sum, for the purposes of Chapter VI.

22. (1) Where it appears to the Agricultural Income-tax Officer that any person intends to alienate his right, title and interest in any ¹[land] in the State and that such person may leave the State during the financial year or shortly after its expiry and that he has no present intention of returning, the Agricultural Income-tax Officer may proceed to assess him on his total agricultural income for the period from the expiry of the last previous year for which he has been assessed to the probable date of his departure from the State. For each completed previous year included in this period, an assessment shall be made on the total agricultural income of such person at the rate at which it would have been charged had such income been fully assessed, and for the period from the expiry of the last of such previous years to the probable date of departure, the Agricultural Income-tax Officer shall estimate the total agricultural income of such person and assess it at the rate applicable to the agricultural income : Assessment in case of departure from the State.

Provided that nothing herein contained shall authorize an Agricultural Income-tax Officer to assess any agricultural income which has escaped assessment or has been assessed at too low a rate in respect of which he is debarred from issuing a notice under section 35.

(2) For the purpose of making an assessment under sub-section (1), the Agricultural Income-tax Officer may serve a notice upon such person requiring him to furnish, within such time not being less than seven days as may be specified in the notice, a return in the same form and verified in the same manner as a return under sub-section (2) of section 16, setting forth, along with such other particulars as may be provided for in the notice, his total agricultural

¹ This word was substituted for the word "plantation" by section 16 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

income for each of the completed previous year comprised in the period first referred to in sub-section (1) and his estimated total agricultural income for the period from the expiry of the last such completed previous year to the probable date of his departure, and the provisions of this Act shall so far as may be apply as if the notice were notice issued under sub-section (2) of section 16.

Assessment
in case of
transfer of
right in
land.

23. Where a person in receipt of agricultural income from any ¹[land] in the State is found to have transferred his interest in such ¹[land] to another person, the transferor and the transferee shall each be assessed in respect of his actual share, if any, of such agricultural income :

Provided that when the transferor cannot be found, the assessment of such agricultural income of the previous year in which the transfer took place upto the date of the transfer and for the years preceding that year shall be made on the transferee in like manner and to the same amount as it would have been made on the transferor, or when the tax in respect of the assessment made for any or all of such years assessed on the transferor cannot be recovered from him, it shall be payable by and recoverable from the transferee, and the transferee shall be entitled to recover from the transferor the amount of any tax so paid.

Tax of
deceased
person
payable by
representative.

24. (1) Where a person dies, his executor, administrator or other legal representative shall be liable to pay, out of the estate of the deceased person, to the extent to which the estate is capable of meeting the charge, the agricultural income-tax assessed as payable by such person or any agricultural income-tax which would have been payable by him under this Act as if he had not died.

(2) Where a person dies before the 1st June in any year, or before he is served with a notice under sub-section (2) of section 16 or under section 35, as the case may be,

¹ This word was substituted for the word "plantation" by section of the Tamil Nadu Plantations Agricultural Income-tax Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958) which was deemed to have come into force on the 1st April 1958.

his executor, administrator or other legal representative shall, on the serving of the notice under sub-section (2) of section 16 or under section 35, as the case may be, comply therewith, and the Agricultural Income-tax Officer may proceed to assess the total agricultural income of the deceased person as if such executor, administrator or other legal representative were the assessee.

(3) Where a person dies without having furnished a return which he has been required to furnish under section 16, or having furnished a return which the Agricultural Income-tax Officer has reason to believe to be incorrect or incomplete, such officer may make an assessment of the total agricultural income of such person and determine the agricultural income-tax payable by him on the basis of such assessment, and for this purpose may, by the issue of the appropriate notice which would have had to be served upon the deceased person had he survived, require from the executor, administrator or other legal representative of the deceased person any accounts, documents or other evidence which he might under section 16 or section 17 have acquired from the deceased person.

25. (1) Where agricultural income is received by a company, firm or association of persons and the business through which such income is received is discontinued in any year, an assessment may be made in that year on the basis of the agricultural income received during the period between the end of the previous year and the date of such discontinuance, in addition to the assessment, in any, made on the basis of the agricultural income received in the previous year. Assessment in case of discontinued business of company, firm or association.

(2) Any person discontinuing any such business shall give to the Agricultural Income-tax Officer notice of such discontinuance within fifteen days thereof and where any person fails to give the notice required by this sub-section, such officer may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of agricultural income-tax subsequently assessed on him in respect of any agricultural income of a company, firm or association of persons up to the date of the discontinuance of the business.

(3) Where an assessment is to be made under sub-section (1), the Agricultural Income-tax Officer may serve on the person whose agricultural income is to be assessed or,

in the case of a firm, on any person who was a member of such firm at the time of its discontinuance or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 16 and the provisions of this Act shall, so far as may be apply accordingly as if the notice were a notice issued under that sub-section.

Liability
in case of
discontinued
business or
firm or
association.

26. Where agricultural income is received by a firm or association of persons and the business of such firm or association is discontinued or such firm or association is dissolved, every person who was at the time of such discontinuance or dissolution a partner of such firm or member of such association shall be jointly and severally liable to assessment on such agricultural income and for the amount of agricultural income-tax payable under this Act by such firm or association and all the provisions of this Act shall, so far as may be, apply to such assessment.

Procedure in
registration
of firms.

27. (1) Application may be made to the Agricultural Income-tax Officer on behalf of any firm, constituted under an instrument of partnership specifying the individual shares of the partners, for registration for the purposes of this Act and of any other enactment for the time being in force relating to agricultural income-tax.

(2) The application shall be made by such person or persons and at such times and shall contain such particulars and shall be in such form, and be verified in such manner, as may be prescribed, and it shall be dealt with by the Agricultural Income-tax Officer in such manner as may be prescribed.

Change in
constitution
of a firm
and
succession
to business.

28. (1) Where at the time of making an assessment under section 17, it is found that a change has occurred in the constitution of a firm or that a firm has been newly constituted, the assessment shall be made on the firm as constituted at the time of making the assessment.

If the agricultural income-tax cannot be recovered from the firm as so constituted, such tax shall be recoverable from the persons who were members of the firm during previous year.

(2) Where a person carrying on any business in the course of which agricultural income is received has been succeeded in such capacity by another person, such person and such other person shall each be assessed in respect of his actual share of the agricultural income of the previous year :

Provided that, when the person succeeded in the business cannot be found, the assessment of the agricultural income of the year in which the succession took place up to the date of succession, and for the year preceding that year shall be made on the person succeeding him in like manner and to the same amount as it would have been made on the person succeeded or when the tax in respect of the assessment made for either of such years assessed on the person succeeded cannot be recovered from him, it shall be payable by and recoverable from the person succeeding, and such person shall be entitled to recover from the person succeeded the amount of any tax so paid.

29. (1) Where at the time of making an assessment under section 17, it is claimed by or on behalf of any member of a Hindu undivided family, an Aliyasantana family or branch or a Marumakkattayam tarwad or tavazhi hitherto assessed as undivided that a partition has taken place among the members or groups of members of such family, branch, tarwad or tavashi, the Agricultural Income-tax Officer shall make such inquiry thereinto as he may think fit, and if he is satisfied that the joint family property has been partitioned among the various members or groups of members in definite portions, he shall record an order to that effect :

Assessment after partition of a Hindu undivided family, an Aliya-santana family or branch or Marumakkattayam tarwad or tavazhi.

Provided that no such order shall be recorded until notice of the inquiry has been served on all the adult members of the family, branch, tarwad or tavazhi entitled to the property as far as may be practicable or in such other manner as may be prescribed.

(2) Where such an order has been passed, the Agricultural Income-tax Officer shall make an assessment of the total agricultural income received by or on behalf of the family, branch, tarwad or tavazhi as such, as if no partition had taken place, and each member or group of members shall, in addition to any agricultural income tax for which he or it may be separately liable, and notwithstanding

anything contained in clause (a) ¹[of sub-section (2) of section 10], be liable for a share of the tax on the income so assessed according to the portion of the family, branch, tarwad or tavazhi property allotted to him or it, and the Agricultural Income-tax Officer shall make assessments accordingly on the various members and groups of members in accordance with the provisions of section 17 :

Provided that all the members and groups of members whose family, branch, tarwad or tavazhi property has been partitioned shall be liable jointly and severally for the tax on the total agricultural income received by or on behalf of the family, branch, tarwad or tavazhi as such up to the date of the partition.

(3) Where such an order has not been passed in respect of a Hindu family, an Aliyasantana family or branch or a Marimakkattayam tarwad or tavazhi hitherto assessed as undivided, such family, branch, tarwad or tavazhi shall be deemed for the purpose of this Act to continue to be an undivided family, branch, tarwad or tavazhi.

Notice of demand. 30. When any tax or penalty is due in consequence of any order passed under or in pursuance of this Act, the Agricultural Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

Appeal against assessment. 31. (1) Any assessee objecting to the amount of income assessed or tax determined or loss computed under section 17 or denying his liability to be assessed under this Act or objecting to any order under any of the provisions of sections 19, ²[19-A], 20, 21, 25, 29 and 41 made by the Agricultural Income-tax Officer or to the cancellation by him of the registration of a firm or to the refusal to register a firm may appeal to the Assistant Commissioner against the assessment or against such order :

Provided that no appeal shall lie in respect of an assessment made under sub-section (4) of section 17.

¹These words, figures and brackets were substituted for the words and figures "of section 10" by section 18 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

²These figures and letter were inserted by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) The appeal shall be presented within a period of thirty days from the date of service of the order ; but the Assistant Commissioner may admit an appeal presented after the expiration of the said period, if he is satisfied that the appellant had sufficient cause for not presenting it within the said period.

(4) The Assistant Commissioner shall fix a day and place for the hearing of the appeal and may from time to time adjourn the hearing and make or cause to be made such further inquiry as he thinks fit :

Provided that on the application of the appellant and at his cost the Assistant Commissioner may, in appropriate cases, issue a commission to ascertain and report the yield and cultivation expenses or the rent and collection charges of the properties of the assessee included in the assessment order, and orders on the appeal shall be passed only after considering the said report.

(5) In disposing of an appeal, the Assistant Commissioner may,—

(a) in the case of an order of assessment—

(i) confirm, reduce, enhance or annul the assessment ;

(ii) set aside the assessment and direct the Agricultural Income-tax Officer to make a fresh assessment after such further enquiry as may be directed ; or

(b) in the case of any other order, confirm, cancel or vary such order :

Provided that no enhancement of an assessment or penalty shall be made under this section unless the appellant has had a reasonable opportunity of being heard against such enhancement :

Provided further that at the hearing of any appeal against an order of an Agricultural Income-tax Officer, the Agricultural Income-tax Officer shall have the right to be heard either in person or by a representative.

(6) Where, as the result of an appeal, any change is made in the assessment of a firm or association of persons or a new assessment of a firm or association of persons is ordered to be made, the Assistant Commissioner may authorise the Agricultural Income-tax Officer to amend accordingly any assessment made on any partner of the firm or any member of the association.

(7) The Assistant Commissioner shall, on the conclusion of the appeal, communicate the orders passed by him to the assessee and to the Commissioner.

Appeals against orders of Assistant Commissioner. 32. (1) Any assessee objecting to an order passed by an Assistant Commissioner under section 20 or section 31 may appeal to the Appellate Tribunal within sixty days of the date on which such order is communicated to him.

(2) The Commissioner may, if he objects to any order passed by an Assistant Commissioner under section 31, direct the Agricultural Income-tax Officer to appeal to the Appellate Tribunal against such order, and such appeal may be presented within sixty days of the date on which the order is communicated to the Commissioner by the Assistant Commissioner.

(3) The Appellate Tribunal may admit an appeal after the expiry of the sixty days referred to in sub-sections (1) and (2) if it is satisfied that there was sufficient cause for not presenting it within that period.

(4) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner, and shall, except in the case of an appeal referred to in sub-section (2), be accompanied by a fee of five per cent of the sum appealed against ¹[subject to a minimum of five rupees].

(5) The Appellate Tribunal may, after giving both parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, and shall communicate any such orders to the assessee and to the Commissioner.

¹These words were substituted for the words "Subject to a minimum of twenty-five rupees and a maximum of one hundred rupees" by section 19 (i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

¹ [(5-A) The appellate Tribunal may, in such cases and to such extent as may be prescribed, order refund of the fee paid under sub-section (4)].

(6) Where, as the result of an appeal, any change is made in the assessment of a firm or association of persons or a new assessment of a firm or association of persons is ordered to be made, the Appellate Tribunal may authorise the Agricultural Income-tax Officer to amend accordingly any assessment made on any partner of the firm or any member of the association.

(7) Save as provided in section 54, orders passed by the Appellate Tribunal on appeal shall be final.

33. The provisions of sections 31 and 32 shall, so far as may be, apply to any order of refusal of any refund admissible under this Act or the rules made thereunder. Appeal against an order of refusal to refund.

34. (1) The Commissioner may, of his own motion or on application by an assessee, call for the record of any proceeding under this Act which has been taken by any authority subordinate to him and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such orders thereon as he thinks fit : Revision.

Provided that he shall not pass any order prejudicial to an assessee without hearing him or giving him a reasonable opportunity of being heard :

Provided further that an order passed declining to interfere shall not be deemed to be an order prejudicial to the assessee.

(2) The Commissioner shall not revise any order under sub-section (1) if.—

(a) where an appeal against an order lies to the Appellate Tribunal, the time within which such appeal may be made has not expired ; or

(b) where an appeal against the order has been made to the Appellate Tribunal, the appeal is pending before it ; or

¹This sub-section was inserted by section 19 (ii) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958), (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

(c) the order has been made more than ¹[three years] previously.

(3) Every application by an assessee under sub-section (1) shall be accompanied by a fee of fifty rupees.

(4) Any order passed under sub-section (1) shall, subject to revision by the High Court under section 54, be final.

Income
escaping
assessment.

35. If for any reason agricultural income chargeable to tax under this Act has escaped assessment in any financial year or has been assessed at too low a rate ²[or has been under-assessed], the Agricultural Income-tax Officer may, at any time, within ³[five years] of the end of that year serve on the person liable to pay the tax or, in the case of a company, on the principal officer thereof a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 16 and may proceed to assess or re-assess such income, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section :

Provided that the tax shall be charged at the rate at which it would have been charged if such income had not escaped assessment or full assessment, as the case may be.

Rectification
of mistake.

36. (1) The authority which passed an order on appeal or revision may at any time within three years from the date of such order passed by him on appeal or in revision and the Agricultural Income-tax Officer may at any time within three years from the date of any assessment or refund order passed by him, of his own notion, rectify any mistake apparent from the record of the appeal, revision, assessment or refund, as the case may be, and

¹ These words were substituted for the words "one year" by section 20 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² These words were inserted by section 21 (i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

³ These words were substituted for the words "three years" by section 21 (ii) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

shall, within the like period, rectify any such mistake which has been brought to his notice by an assessee :

Provided that no such rectification shall be made having the effect of enhancing an assessment or reducing a refund unless the appellate or revisional authority or the Agricultural Income-tax Officer, as the case may be, has given notice to the assessee of his intention so to do and has allowed him a reasonable opportunity of being heard.

(2) Where any such rectification has the effect of reducing the assessment, the Agricultural Income-tax Officer shall make any refund which may be due to such assessee.

(3) Where any such rectification has the effect of enhancing the assessment or reducing a refund, the Agricultural Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable and such notice of demand shall be deemed to be issued under section 30 and the provisions of this Act shall apply accordingly.

¹[37.

]

38. The Appellate Tribunal, the Commissioner, the Assistant Commissioner and the Agricultural Income-tax Officer shall, for the purpose of this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (Central Act V of 1908), when trying a suit, in respect of the following matters, namely :—

Power to
take
evidence
on oath,
etc.

(a) enforcing the attendance of any person and examining him on oath or affirmation ;

(b) compelling the production of documents ; and

(c) issuing commissions for the examination of witnesses, and for ascertaining the yield and cultivation expenses in respect of any ²[land] ; and any proceeding before the Appellate Tribunal, the Commissioner or Assistant Commissioner or the Agricultural Income-tax Officer shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code (Central Act XLV of 1860).

¹ Section 37 was omitted by section 2 of the Tamil Nadu Plantations Agricultural Income-Tax (Amendment) Act, 1956 (Tamil Nadu Act XXXV of 1956), which came into force on the 1st April 1957.

²This word was substituted for the word "plantation" by section 22 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

Power to
call for
information,
etc.

39. (1) The Assistant Commissioner or the Agricultural Income-tax Officer may for the purposes of this Act—

(i) require any Hindu undivided family, an Aliya-santana family or branch, a Marumakkattayam tarwad or a tavazhi possessing separate properties, a firm or a company, to furnish a return of the names of all the members of the family, branch, tarwad, tavazhi, firm or company, as the case may be, their addresses and such other particulars as may be required for the purposes of assessment ;

(ii) require any person whom he has reason to believe to be a trustee, guardian or agent, to furnish him with a return of the names of the persons for or of whom he is trustee, guardian or agent and of their addresses ;

(iii) impound and retain in his custody for such period as he thinks fit any books of account or other documents produced before him in any proceedings under this Act :

Provided that the Assistant Commissioner or the Agricultural Income-tax Officer shall not—

(a) impound any books of account or other documents without recording his reasons for so doing ; or

(b) retain in his custody any such books or documents for a period exceeding fifteen days (exclusive of holidays) without obtaining the approval of the Commissioner therefor.

(2) The Assistant Commissioner or the Agricultural Income-Tax Officer may for the purposes of this Act enter and inspect any place where accounts are maintained, or other documents are kept, and take into his custody any such accounts or documents :

¹[Provided that if any such place is a dwelling house such officer shall not enter and inspect such place after 6 p.m. and before 6 a.m.]

Provided that if any such place is a dwelling house, or an apartment, in the actual occupation of a woman, such officer shall, before entering such house or apartment, give notice to such woman that she is at liberty to withdraw

¹ This proviso was inserted by section 23 (i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958) which was deemed to have come into force on the 1st April, 1953.

and shall afford her every reasonable facility for withdrawing :

Provided further that such officer shall prepare a list of all accounts and documents taken into his custody and deliver a copy of such list to the occupant of the place or some person in his behalf.

(3) If the Assistant Commissioner or the Agricultural Income-tax Officer ¹[apprehends resistance or] is resisted in the exercise of his power or in the discharge of his duties under this section, the Magistrate having jurisdiction shall, on the written requisition from such officer, direct any police officer not below the rank of Sub-Inspector to render such help as may be necessary to enable the Officer to exercise such power or discharge such duty.

CHAPTER VI

RECOVERY OF TAX AND PENALTIES.

40. Any amount specified as payable in a notice of demand under section 30 or an order under section 31, 32 or 34 shall be paid in such number of instalments, within such time, at such place, to such person and in such manner as may be prescribed, and any assessee failing so to pay shall be deemed to be in default :

Recovery of
tax and
penalties.

Provided that, when an assessee has presented an appeal under section 31, the Agricultural Income-tax Officer may, in his discretion, treat the assessee as not being in default so long as such appeal is undisposed of.

41. ²[(1)] The Agricultural Income-tax Officer may forward to the Collector a certificate under his signature specifying the amount of arrears due from an assessee and the Collector, on receipt of such certificate, shall proceed to recover from such assessee the amount specified therein as if it were an arrear of land revenue :

Modend time
of recovery.

Provided that, without prejudice to any other powers of the Collector in this behalf, he shall for the purpose of

¹These words were inserted by section 23 (ii) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

² Sub-sections (1) and (2) of section 41 were omitted and sub-sections (3) and (4) of that section were renumbered as sub-sections (1) and (2) respectively by section 23-A of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

recovering the said amount have the powers which under the Code of Civil Procedure, 1908 (Central Act V of 1908), a Civil Court has for the purpose of the recovery of an amount due under a decree.

(2) ¹[]No proceeding for the recovery of any sum payable under this Act shall be commenced after the expiration of three years from the latest day fixed for payment in the notice of demand served under section 30 or where the assessee has been treated as not being in default under the proviso to section 40 pending his appeal, after the expiration of three years from the date on which the appeal is decided.

Right, title and interest in property sold for arrears of tax in certain cases. 42. (1) Where any property of a Hindu undivided family, an Aliyasantana family or branch, or a Marumakkattayam tarwad or tavazhi is sold for the realization of arrears of agricultural income-tax, the right, title and interest of all the members of such family, branch, tarwad or tavazhi in the property shall pass to the purchaser.

(2) Where any person has been assessed to agricultural income-tax on the agricultural income derived from a ²[land] held by him wholly or partly for the benefit of other persons and the tax payable by him is in arrears, the ²[land] so held by him may be attached and sold for the realization of such arrears and on such sale, ³[the right, title and interest of the assessee] and of such other persons in the said ²[land] shall pass to the purchaser.

Recovery of penalties. 43. Any sum imposed by way of penalty under the provisions of section 20 ⁴[or] section 25 ⁴[] shall be recoverable in the manner provided in this Chapter for the recovery of arrear of tax.

¹ Sub-sections (1) and (2) of section 41 were omitted and sub-sections (3) and (4) of that section were renumbered as sub-sections (1) and (2) respectively by section 23-A of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958.)

²This word was substituted for the word "plantation" by section 24 (i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

³ These words were substituted for the words "the right, title and interest of such person" by section 24 (ii) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958, (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

⁴ The words and figures "or section 41" were omitted and the word "or" was inserted by section 24-A of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958) which was deemed to have come into force on the 1st April 1958.

CHAPTER VII.

REFUNDS.

44. (1) If any person satisfies the Agricultural Income- Refunds. tax Officer that the amount of agricultural income-tax paid by him or on his behalf or treated as paid on his behalf for any year exceeds the amount with which such person is properly chargeable under this Act for that year, he shall be entitled to a refund of any such excess.

(2) The appellate or revisional authority, in the exercise of his appellate or revisional powers, if satisfied to the like effect, shall cause a refund to be made by the Agricultural Income- tax Officer of any amount found to have been wrongly paid or paid in excess.

(3) Where agricultural income of one person is included under any provision of this Act in the total agricultural income of any other person, such other person only shall be entitled to a refund under this section in respect of such income.

(4) Nothing in this section shall operate to validate any objection or appeal which is otherwise invalid or to authorize the revision of any assessment or other matter which has become final and conclusive or the review by any officer of a decision of his own which is subject to appeal or revision or where any relief is specifically provided elsewhere in this Act, to entitle any person to any relief other than or greater than that relief.

45. Refunds shall also be admissible under this Act in Refunds such cases and to such extent as may be prescribed admissible under rules.

46. Where under any of the provisions of this Act, a Power to refund is found to be due to any person, the Agricultural set off Income-tax Officer, the Assistant Commissioner or the amount of Commissioner, as the case may be, may, in lieu of payment refund of the refund, set off the amount to be refunded, or any against tax part of that amount, against the agricultural income-tax, if remaining any, remaining payable by the person to whom the refund payable. is due.

Power of representation of deceased person or persons disabled to make claim on his behalf. 47. Where through death, incapacity, bankruptcy, liquidation or other cause, a person who would but for such cause have been entitled to a refund under any of the provisions of this Act, or to make a claim under section 44 is unable to receive such refund or to make such claim, his executor, administrator or other legal representative or the trustee or receiver, as the case may be, shall be entitled to receive such refund or to make such claim for the benefit of such person or his estate.

Limitation of claims for refund. 48. No claim to any refund of agricultural income-tax under this Chapter shall be allowed, unless it is made within three years from the last day of the financial year commencing next after the expiry of the previous year in which the agricultural income was received or one year from the date on which the assessment is completed, whichever is later.

CHAPTER VIII.

OFFENCES AND PENALTIES.

False statements in declaration. 49. If any person makes a statement in a verification mentioned in section 16 or sub-section (2) of section 31 or sub-section (4) of section 32 or ¹[in any application or return under section 65] which is false and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code (Central Act XLV of 1860).

Failure to furnish return or to supply information. 50. If any person fails without reasonable cause or excuse—
(a) to furnish in due time any of the returns specified in sub-section (1) or sub-section (2) of section 16 ²[] or section 39, or

¹ These words and figures were substituted for the words and figures "in any application under section 65" by section 6 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

² The word and figures "section 13" were omitted by section 25 (i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

(b) to grant inspection or allow copies to be taken in accordance with the provision of section 60, or

(c) to produce or cause to be produced on or before the date mentioned in any notice under sub-section (4) of section 16, such accounts or documents as are referred to in the notice,

¹[he shall on conviction by a Magistrate of the First Class^{*}, be punishable] with fine which may extend to five rupees for every day during which the default continues.

51. (1) A person shall not be proceeded against for an offence under section 49 or section 50 except at the instance of the Assistant Commissioner.

Prosecution to be at the instance of the Assistant Commissioner.

(2) Before instituting proceedings against any person under sub-section (1), the Assistant Commissioner shall call upon such person to show cause why proceedings should not be instituted against him.

(3) The Assistant Commissioner may, either before or after the institution of proceedings, compound any such offence.

52. (1) All particulars contained in any statement made, return furnished or accounts or documents produced, under the provisions of this Act or in any evidence given or affidavit or deposition made in the course of any proceedings under this Act other than proceedings under this Chapter or in any record of an assessment proceeding or any proceeding relating to the recovery of a demand prepared for the purposes of this Act shall be treated as confidential and notwithstanding anything contained in the Indian Evidence Act, 1872 (Central Act I of 1872), no Court shall, save as provided in this Act, be entitled to require any public servant to produce

Disclosure of information by public servant.

¹ These words were substituted for the words "he shall be punishable" by section 25 (ii) of the Tamil Nadu Plantations Agricultural Income-Tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

^{*} According to clause (a) of sub-section (3) of section 3 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), which came into force on the 1st April 1974, any reference to a Magistrate of the First Class shall be construed as a reference to a Judicial Magistrate of the First Class.

before it any such return, accounts, documents or record or any part of such record or to give evidence before it in respect thereof.

(2) If a public servant discloses any particulars contained in any such statement, return, accounts, documents, evidence, affidavit, deposition or record, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine.

(3) Nothing contained in this section shall apply to the disclosure—

(a) of any such particulars for the purposes of a prosecution under the Indian Penal Code (Central Act XLV of 1860), in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition or for the purposes of a prosecution under this Act ; or

(b) of any such particulars to any person acting in the execution of this Act where it is necessary to disclose the same to him for the purposes of this Act ; or

(c) of any such particulars occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand ; or

(d) of any such particulars to a Civil Court in any suit to which the Government are a party which relates to any matter arising out of any proceeding under this Act ; or

(e) of any such particulars to any officer appointed to audit agricultural income-tax receipts or refunds ; or

(f) of any such particulars relevant to any inquiry into the conduct of an official of the Agricultural Income-tax Department to any persons appointed Commissioners under any law relating to enquiries into the conduct of public servants or to an officer otherwise appointed to hold such inquiry or the State Public Service Commission when exercising its functions in relation to any matter arising out of any such enquiry , or

(g) of any such particulars relevant to any inquiry into a charge of misconduct in connection with the proceedings under this Act against a lawyer or resigtered accountant ; or

(h) of any such particulars occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (Central Act II of 1899), to impound an insufficiently stamped document ; or

(i) of such facts as may be necessary to enable a refund to be given in accordance with this Act or the rules made thereunder ; or

(j) of such facts to an officer of the Central Government as may be necessary for the purpose of enabling that Government to levy or realize any tax or duty imposed by it ; or

(k) of such facts to any authority exercising powers under any Act of the State Legislature imposing any tax or duty as may be necessary for enabling it duly to exercise such powers ; or

¹[(kk) of any such particulars to any officer or authority exercising the powers conferred on, or discharging the duties imposed upon him, or it by or under the ²[Tamil Nadu] Land Reforms (Fixation of Ceiling on Land) Act, 1961. ²[Tamil Nadu] Act 58 of 1961); for the purpose of enabling him or it to exercise such powers or discharge such duties ; or]

(l) of such facts as may be necessary to establish whether a person is or is not entitled to be entered on an electoral roll, or

(m) of such particulars to the appropriate authority as may be necessary to establish whether a person has or has not been assessed to agricultural income-tax in any particular year or years where, under the provisions of any law for the time being in force, such fact is required to be established ; or

(n) of such particulars in any rent-roll or other document, produced by any assessee as the basis of his agricultural income or any part of such income ; or

¹ This clause was inserted by section 2 of the Tamil Nadu Agricultural Income-tax (Second Amendment) Act, 1962 (Tamil Nadu Act 15 of 1962).

² These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

(o) of such facts as may be necessary to enable an intending purchaser or other transferee of property to ascertain the nature and extent of the liability of any such property for agricultural income-tax.

(4) Nothing in this section shall apply to the production by a public servant before a court of any document declaration or affidavit filed, or the record of any statement or deposition made, in a proceeding under section 29 or to the giving of evidence by a public servant in respect thereof.

(5) No prosecution shall be instituted under this section—

(a) against a person who is not removable from his office save by or with the sanction of the Government or some higher authority, except with the previous sanction of the Government, or

(b) against any other person, except with the previous sanction of the authority competent to remove him from his office.

CHAPTER IX.

MISCELLANEOUS.

Place of assessment. 53. (1) Subject to any orders passed under sub-section (2), the agricultural income of a person shall be assessed by the Agricultural Income-tax Officer of the area in which is situated the ¹[land] from which the greater part of the income is derived :

Provided that, when an assessee has made a return under sub-section (1) of section 16 to the Agricultural Income-tax Officer having jurisdiction over the assessee's place of residence or the place where any of his ¹[land] is situated or where his accounts are maintained, he shall be deemed to have elected such place as his place of assessment and it shall be accepted by the officer concerned unless for reasons to be recorded in writing he passes an order that the assessment shall be made in any other place.

¹ This word was substituted for the word "plantation" by section 26 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

(2) (a) An assessee who has not made a return under section 16 may, before the expiry of the time allowed for the submission of the return, apply to the Agricultural Income-tax Officer of the area in which is situated the ¹[land] from which the greater part of the agricultural income of the assessee is derived, to be assessed at his usual place of residence or at the place where the accounts relating to his agricultural income are kept, if either of such places is situated in the State, and the Agricultural Income-tax Officer shall refer the matter to the Assistant Commissioner whose decision thereon shall be final.

(b) Where an order is passed under clause (a), the assessee shall not be entitled to make any further application to change his place of assessment :

Provided that the Agricultural Income-tax Officer may allow the assessee to be assessed at any other place upon such conditions as he thinks fit.

(3) Notwithstanding anything contained in this section every Agricultural Income-tax Officer shall have all the powers conferred by or under this Act on an Agricultural Income-tax Officer in respect of any agricultural income derived from ²[land] situated within the area for which he is appointed.

54. (1) Within sixty days of the date on which he is served with a notice of the order, the assessee or the Commissioner, in the case of an order under sub-section (5) of section 32, and the assessee, in the case of an order under section 34 enhancing the assessment or otherwise prejudicial to him, may prefer an application to the High Court against the order on the ground that the Appellate Tribunal or, as the case may be, the Commissioner has either decided erroneously or failed to decide any question of law: Revision by High Court.

Provided that the High Court may admit an application preferred after the period of sixty days aforesaid if it is satisfied that the applicant had sufficient cause for not preferring the application within that period.

¹ This word was substituted for the word "plantation" by section 26 of the Tamil Nadu Plantations Agricultural Income-tax Amendment Act, 1958 (Tamil Nadu Act XXIX of 1958) which was deemed to have come into force on the 1st April 1958.

² This word was substituted for the word "plantations" by section 26, *ibid*.

(2) The application shall be in the prescribed form, shall be verified in the prescribed manner and shall, when it is made by the assessee, be accompanied by a fee of one hundred rupees or such lesser sum as may be prescribed.

(3) If the High Court, on perusing the application considers that there is no sufficient ground for interfering, it may dismiss the application summarily :

Provided that no application shall be dismissed unless the applicant has had a reasonable opportunity of being heard in support thereof.

(4) (a) If the High Court does not dismiss the application summarily, it shall, after giving both parties to the application a reasonable opportunity of being heard, determine the question or questions of law raised and either reverse, affirm or amend the order against which the application was preferred, or remit the matter to the Appellate Tribunal or the Commissioner, as the case may be, with the opinion of the High Court on the question or questions of law raised or pass such other order in relation to the matter as the High Court thinks fit.

(b) Where the High Court remits the matter to the Appellate Tribunal or the Commissioner under clause (a) with its opinion on the question or questions of law raised, the Appellate Tribunal or the Commissioner, as the case may be, shall amend the order passed by it or him in conformity with such opinion.

(5) Before passing an order under sub-section (4) the High Court may, if it considers it necessary so to do, remit the application to the Appellate Tribunal or the Commissioner, as the case may be, and direct it or him to return the application with its or his finding on any specific question or issue.

(6) Notwithstanding that an application has been preferred under sub-section (1), tax shall be paid in accordance with the assessment made in the case :

Provided that, if as a result of the application any change becomes necessary in such assessment, the High Court may authorize the assessing authority to amend the assessment, and on such amendment being made, the amount overpaid by the assessee shall be refunded to him without interest, or the further amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.

(7) (a) The High Court may, on the application either of the assessee or of the Commissioner, review any order passed by it under sub-section (4) on the basis of facts which were not before it when it passed the order.

(b) The application for review shall be preferred within such time, and in such manner as may be prescribed, and shall, where it is preferred by the assessee, be accompanied by a fee of one hundred rupees or such lesser sum as may be prescribed.

(8) In respect of every application preferred under sub-section (1) or (7), the costs shall be in the discretion of the High Court.

(9) When any person defaults to pay the costs ordered by the High Court, the Agricultural Income-tax Officer concerned may apply for the realization of the amount to the District Court having local jurisdiction and such Court shall, on receipt of the Agricultural Income-tax Officer's application, execute the order as if it were its own decree.

55. (1) Any assessee who is entitled or required to attend before any Agricultural Income-tax Authority in connexion with any proceeding under this Act otherwise than when required under section 38 to attend personally for examination on oath or affirmation, may attend either in person or by any person duly authorized by him in writing in this behalf being a relative or a person wholly or principally employed in the service of the assessee or a lawyer or an accountant or an Income-tax practitioner and not being disqualified on the ground of misconduct by or under any law or under any order of Government. Appearanc by authorized representative.

(2) No person who has been dismissed from Government service shall be qualified to represent an assessee under sub-section (1); and if any lawyer or chartered accountant or an Income-tax practitioner is found guilty of misconduct in connexion with any proceedings under the Indian Income-tax Act, 1922 *(Central Act XI of 1922), or this Act by the authority empowered to take disciplinary action against members of the profession to which he

*See now the Income-tax Act, 1961 (Central Act 43 of 1961).

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belongs, or if any other person is found guilty of such misconduct by the Commissioner, the Commissioner may direct that he shall be thenceforward disqualified to represent an assessee under sub-section (1):

Provided that—

(a) no such direction shall be made in respect of any person unless he is given a reasonable opportunity of being heard,

(b) any person against whom such direction is made may, within one month of the making of the direction, appeal to the prescribed authority to have the direction cancelled, and

(c) no such direction shall take effect until one month from the making thereof, or, when an appeal is preferred, until the disposal of the appeal.

(3) In this section—

(i) a person regularly employed by the assessee shall include any officer of a Scheduled Bank as defined in the Reserve Bank of India Act, 1934 (Central Act II of 1934), with which the assessee maintains a current account or has other regular dealings ;

(ii) “accountant” means a member of an association of accountants recognized in this behalf by the Government ;

(iii) “Income-tax Practitioner” means an Income-tax practitioner as defined in the Indian Income-tax Act, 1922* (Central Act XI of 1922) ;

(iv) “lawyer” means any person entitled to plead in any court of law in the State.

Receipt to be given. 56. A receipt shall be given for any money paid or recovered under this Act.

Indemnity. 57. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of any agricultural income belonging to any other person is hereby indemnified for the deduction, retention or payment thereof.

*See now the Income-tax Act, 1961 (Central Act 43 of 1961).

58. (1) A notice or requisition under this Act may be served on the person therein named either by post or, as if it were a summons issued by a court under the Code of Civil Procedure, 1908 (Central Act V of 1908). Manner of service of notice.

(2) Any such notice or requisition may, in the case of a firm, Hindu undivided family, an Aliyasantana family or branch or a Marumakkattayam tarwad or tavazhi be addressed to any member of the firm or to the manager, yajaman or karnavan, or any adult member of the family, branch, tarwad or tavazhi and, in the case of any other association of persons, be addressed to the principal officer thereof.

59. The Agricultural Income-tax Officer may, in his discretion, in the case of any person or class of persons, extend the date before which the return under sub-section (1) of section 16 has to be furnished or, on application by an assessee, allow him such extension or extensions of time as the officer thinks fit to furnish the return or comply with the terms of a notice under this Act. Power to grant extension of time for returns, etc.

60. Any Agricultural Income-tax Authority or any person authorized by him in writing in that behalf may, during such hours as may be prescribed, inspect and, if necessary, take copies or cause copies to be taken of any register of the members, debenture holders or mortgagees of any company or of any entry in such register. Power to inspect registers of members of company, etc.

61 (1) The Government may, after previous publication, make rules for carrying out the purposes of this Act. Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, they may make rules—

(a) as to the manner in which and the procedure by which agricultural income of a person shall be computed ;

(b) as to the deductions to be made in the computation of agricultural income ;

(c) as to the special deductions and allowances in cases where expenditure has to be incurred for a number of years, before income is derived therefrom ;

(d) as to the form of returns under section 16 and the manner in which they should be verified ;

(e) as to the form of notice of the demand mentioned in section 30 ;

(f) as to the powers and duties of Income-tax Authorities appointed under sub-section (2) of section 14 and the relation of such authorities to each other ;

(g) as to the form in which appeals under section 31 shall be presented and the manner in which they shall be verified ;

(h) as to the form of the notice of demand mentioned in sub-section (3) of section 36 ;

(i) as to the manner in which and the authority to whom applications for refund shall be made and the procedure to be followed in respect of such applications ;

¹[(j) as to the circumstances under which, and the manner in which, remission may be granted to persons permitted to compound the agricultural income-tax under section 65 ;]

¹[(k)] as to all other matters expressly required or allowed by this Act to be prescribed.

²[(3) All rules made under this Act shall be published in the *Fort St. George Gazette** and unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

1. Clause (j) of section 61 (2) was relettered as clause (k) of that section and the present clause (j) was inserted by section 27 (i) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

2. Original sub-section (3) of section 61 was substituted by the following sub-section by section 27 (ii), *ibid* :—

“(3) All rules made under this Act shall, as soon as possible after they are made, be placed on the table of both the Houses of the Legislature and shall be subject to such modifications by way of amendments or repeal as the Legislative Assembly may make within fourteen days on which the House actually sits either in the same session or in more than one session.”

The present sub-sections (3) and (4) were substituted by section 7 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

* Now the *Tamil Nadu Government Gazette*.

(4) Every rule made under this Act shall, as soon as possible, after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect, only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

62. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act and no prosecution, suit or other proceeding shall lie against any officer of the Government for anything in good faith done or intended to be done under this Act. Bar of suits in Civil Courts.

63. In computing the period of limitation prescribed for any appeal under this Act or for any application under section 54, the date on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded. Computation of period of limitation.

[64. * * * * *]

65. ²(1) Notwithstanding anything contained in this Act, but subject to the provisions of sub-section (3),— Composition of Agricultural Income-tax.

(i) any person who holds land wholly grown with non-plantation crops, may apply to the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule to this Act ;

¹This section was omitted by section 28 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

²For the original sub-section (1) of section 65, the following sub-section (1) was substituted by section 29 (i), *ibid*.

“(1) Any person who holds land not exceeding four times the exempted extent may apply to the prescribed officer for permission to compound the Agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule”.

contd.

(ii) (a) any person who holds land, not exceeding one hundred standard acres, grown wholly with plantation crops or grown partly with plantation crops and partly with non-plantation crops, may apply to the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule to this Act ;

When section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966) substituted a new section for section 65, sub-section (1) thereof read as follows :—

“(1) Notwithstanding anything contained in this Act, but subject to the provisions of sub-section (3)—

(a) any person who holds land not exceeding fifty standard acres, whether such land is grown with plantation or non-plantation crops, may apply to the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule ;

(b) any person who holds land exceeding fifty standard acres, whether such land is grown with plantation or non-plantation crops and whose extent of land grown with plantation crops does not exceed fifty standard acres, may apply to the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part III of the Schedule ;

(c) any person who holds land exceeding fifty standard acres, whether such land is grown with plantation or non-plantation crops, but whose extent of land grown with plantation crops exceeds fifty standard acres, may apply to the prescribed officer for permission to compound the agriculture income-tax payable by him on the income derived from land grown with non-plantation crops, if any, and to pay in lieu thereof a lump sum at the rate or rates specified in part III of the Schedule :

Provided that the rate for the first twelve and a half standard acres shall be construed to be Rs. 4.50 per standard acre.”

For the said sub-section (1) the following sub-section was again substituted by section 4 (i) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971), which came into force on the 1st April 1972 :—

“(1) Notwithstanding anything contained in this Act, but subject to the provisions of sub-section (3), any person who holds land not exceeding thirty standard acres, whether such land is grown with plantation or non-plantation crops, may apply to the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule to this Act.”

contd.

(b) any person who holds land exceeding [one hundred] standard acres, grown with plantation or non-plantation crops and whose extent of land grown with plantation crops does not exceed [one hundred] standard acres, may apply to the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule to this Act ;

(c) any person who holds land exceeding fifty standard acres grown with plantation or non-plantation crops and whose extent of land grown with plantation crops, exceeds [one hundred] standard acres, may apply to the prescribed officer for permission to compound the agricultural income-tax payable by him on the income derived from land grown with non-plantation crops, if any, and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule to this Act :

Provided that for the purposes of clause (ii) (c), the rate for the first [twenty] standard acres shall be construed to be Rs. 15 per standard acre.

The following proviso was substituted for the proviso to clause (c) of the said sub-section (1) by section 4 (1) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1968 (Tamil Nadu Act 3 of 1968), which came into force on the 1st April 1968 :—

“ Provided that the rate for the first seven and a half standard acres shall be construed to be Rs. 11.25 per standard acre.”

‘The present sub-section (1) is that of the new section 65, which was substituted for section 65 by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

In the said sub-section as so substituted, in sub-clauses (a), (b) and (c), for the word “ fifty ” wherever it occurred the words “ one hundred ” were substituted ; and in the proviso, for the word “ ten ” the word “ twenty ” was substituted by section 4 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1979 (Tamil Nadu Act 32 of 1979), which was deemed to have come into force on the 1st April 1979.

of the income derived from land grown by the person referred to in clause (1), the provisions of Chapter V of the Tamil Nadu Agricultural Income-tax Act, 1956 (Tamil Nadu Act 65, sub-section (1) thereof) shall apply for permission to compound the agricultural income-tax payable by him or the aggregate of the income derived from—

- (a) the land held by him individually;
 - (b) his proportionate share of the land held by the firm or unregistered firm treated as a registered firm shall be permitted to compound under this section any agricultural income-tax payable by him or the aggregate of the income derived from—
- standing anything contained in the provisions of sub-section (3)—
- on who holds land not exceeding fifty standard acres and is grown with plantation or non-plantation crops, the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule;
- on who holds land exceeding fifty standard acres and is grown with plantation or non-plantation crops, the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule;

person who holds land exceeding fifty standard acres, and is grown with plantation or non-plantation crops, the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule;

was relettered as clause (k) of that Act; the Agricultural Income-tax (Amendment) Act, 1958, which was deemed to have been enacted on the 1st April 1958.

¹This section was omitted by section 61 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1958, which was deemed to have been enacted on the 1st April 1958.

²For the original sub-section (1) of section 1, *ibid*:—

section (1) was substituted by section 7 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966.

“(1) Any person who holds land exceeding fifty standard acres and is grown with plantation or non-plantation crops, the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule.”

A new section 65 was substituted for the original section 65 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1956 (Tamil Nadu Act 65, sub-section (1) thereof) as if such person had derived from land grown with plantation or non-plantation crops, the prescribed officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum at the rate or rates specified in Part II of the Schedule.

¹[(4) Every application under sub-section (1) shall be submitted in such form, in such manner and within such time as may be prescribed.]

²[(5) The prescribed officer may, after satisfying himself that the particulars specified in the application are correct, by order in writing, grant the* permission.]

¹For the words "shall be in force for the year for which it is granted" occurring in the original sub-section (4) of section 65, the words "shall, subject to the provisions of sub-section (1), be in force for a period of three years commencing from the financial year for which such permission is granted" were substituted and to the said sub-section the following proviso was added respectively by sections 29 (ii) and 29 (iii) of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958:—"Provided that the provisions of sections 35 and 36 shall, so far as may be, apply in relation to the composition of agricultural income-tax under this section, as they apply in relation to the assessment of agricultural income-tax under this Act." In the said proviso to the said sub-section (4), for the words and figures "the provision of sections 35 and 36", the words, figures and brackets "the provisions of sub-section (2) of section 9 and sections 35 and 36" were substituted by section 2 of the Tamil Nadu Agricultural Income-tax (Second Amendment) Act, 1961 (Tamil Nadu Act 51 of 1961), which was deemed to have come into force on the 1st April 1958. This was sub-section (4) of section 65, which was substituted for the original section 65 by section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966). In the new section 65 substituted again for the said section 65, by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972. There is no change in respect of this sub-section.

²This was sub-section (5) of section 65, which was substituted for the original section 65 by section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966). In the new section 65 substituted again for the said section 65, by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972, there is no change so far as this sub-section is concerned.

*The permission granted under this sub-section before the 1st April 1968 and before the 21st November 1972 were nullified and provision was made to make a fresh application under section 65(1) thereof by section 6 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1968 (Tamil Nadu Act 3 of 1968) and by section 7 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973) respectively.

¹[(6) Subject to the provisions of sub-sections (8) to (11) and of section 65-A, the permission granted to any person under sub-section (5) shall commence from the financial year for which such permission was granted and shall continue in force, until such person exercises an option under sub-section (8) to submit a return.]

²[(6-A) * * * * *].

¹ When section 65 was substituted by section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966) for the original section 65, sub-section (6) thereof read as follows :—

“(6) Subject to the provisions of sub-section (8), the permission granted under sub-section (5) shall be in force for a period of three years commencing from the financial year for which such permission is granted”. Subsequently for the expression “Subject to the provisions of sub-section (8), the permission” occurring in the said sub-section (6), the expression “The permission” and for the words “three years”, the words “one year” were respectively substituted by sections 4(iii)(a) and 4(iii)(b) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971), which came into force on the 1st April 1972. This sub-section (6) is that of the new section 65, which was substituted for section 65 by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

² After the substitution by section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966) of section 65 for the original section 65, the following sub-section was inserted by section 4 (iv) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971), which came into force on the 1st April 1972 :—

“(6-A) Any permission granted under sub-section (5) immediately before the date of the commencement of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971, shall cease to have any effect.”

When the new section 65 was again substituted for the said section 65 by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972, this sub-section was however, omitted.

¹ [(7) Subject to the provisions of sub-sections (10) and (11), in respect of the period during which the permission granted under sub-section (5) is in force, the provisions of this Act regarding the submission of returns, accounts or other documents, the assessment to agricultural income tax or any other matter incidental thereto shall not apply in relation to the grantee.]

¹ When section 65 was substituted by section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966) for the original section 65, sub-section (7) thereof read as follows :—

“(7) In respect of the period during which the permission granted under sub-section (5) is in force, the provisions of this Act regarding the submission of returns, accounts or other documents, the assessment to agricultural income-tax or any other matter incidental thereto shall not apply in relation to the grantee :

Provided that the provisions of sub-section (2) of section 9 and sections 35 and 36 shall, as far as may be, apply in relation to the composition of agricultural income-tax under this section as they apply in relation to the assessment of agricultural income-tax under this Act ”.

The present sub-section (7) is that of the new section 65, which was again substituted for section 65 by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

¹[(8) Notwithstanding anything contained in sub-section (6), a person to whom permission has been granted under this section to compound the agricultural Income-tax payable by him on the total agricultural income for any previous year may opt to submit under sub-section (1) of section 16, a return of the total agricultural income of the next succeeding previous year of the subsequent previous year and upon the submission of such return, the permission granted under this section shall cease to have effect and accordingly assessment shall be made under this Act.]

²[(9) If at any time during the period when the permission granted to any person under sub-section (5) is

¹ When section 65 was substituted by section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966) for the original section 65, sub-section (8) thereof read as follows :—

“(8) Notwithstanding anything contained in sub-section (6), a person to whom permission has been granted under this section may opt to submit under sub-section (1) of section 16 a return of the total agricultural income for the previous year following the financial year for which such permission is granted, or during the next succeeding previous year and upon the submission of such return, the permission granted under this section shall cease to have effect and accordingly assessment shall be made under this Act.”

For the said sub-section (8) this sub-section was substituted by section 4(2) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1968 (Tamil Nadu Act 3 of 1968), which came into force on the 1st April 1968. This sub-section was, however omitted by section 4 (v) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971). But when the new section 65 was again substituted for section 65 by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972, this sub-section (8) reads the same as in 1968.

² When section 65 was substituted by section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966) for the original section 65, sub-section (9) thereof read as follows :—

“(9) If at any time during the period when the permission granted under sub-section (5) is in force, there is a reduction in the extent of land held by the person concerned, he may apply to the prescribed officer in such form, in such manner and within such time as may be prescribed, for reducing the amount specified in the order granting such permission, and the prescribed officer may, after satisfying himself that the particulars specified in the application are correct, reduce such amount suitably”. This sub-section was, however omitted by section 4 (v) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971). The present sub-section (9) is that of the new section 65, which was again substituted for section 65 by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973).

in force, the person concerned has ceased to hold any land or the extent of standard acres held by him is reduced by reason of a change in the crop grown, he may apply to the prescribed officer in such form, in such manner and within such time as may be prescribed, for reducing the amount specified in the order granting such permission, and the prescribed officer may, after satisfying himself that the particulars specified in the application are correct, reduce such amount suitably].

¹ [(10) If at any time during the period when the permission granted to any person under sub-section (5) is in force, the person concerned has acquired in any manner whatsoever any land, or the extent of standard acres held by him has increased by reason of a change in the crop grown, he shall furnish to the prescribed officer in such form, in such manner and within such time as may be prescribed, a return specifying the extent of the land acquired or increased and the prescribed officer may, after satisfying himself that the particulars specified in the return are correct, enhance suitably the amount specified in the order granting such permission.]

¹ When section 65 was substituted by section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966) for the original section 65, sub-section (10) thereof read as follows :—

“(10) If at any time during the period when the permission granted under sub-section (5) is in force, the person concerned has acquired in any manner whatsoever any land, he shall furnish to the prescribed officer in such form, in such manner and within such time as may be prescribed, a return specifying the extent of the land acquired and the prescribed officer may, after satisfying himself that the particulars specified in the return are correct, enhance suitably the amount specified in the order granting such permission.” This sub-section was, however, omitted by section 4 (v) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971). The present sub-section (10) is that of the new section 65, which was again substituted for section 65 by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973).

¹[(11) The provisions of section 16 and other provisions of this Act shall, as far as may be, apply to a return required to be furnished under sub-section (10), as they apply to a return required to be furnished under sub-section (1) of section 16.]

Composition in respect of escaped extent of land. ²[65-A. (1) Subject to such rules as may be made in this behalf, if for any reason, any extent of land in respect of which composition is permissible under section 65, has escaped composition under section 65, the Agricultural Income-tax Officer may, at any time within such period as may be prescribed, serve on the person liable to pay the agricultural income-tax or in the case of a company, on the principal officer thereof, a notice requiring the willingness of such person or officer to

¹ When section 65 was substituted by section 8 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966) for the original section 65, sub-section (11) thereof read as follows :—

“(11) The provisions of section 16 and other provisions of this Act shall, as far as may be, apply to a return required to be furnished under sub-section (10), as they apply to a return required to be furnished under sub-section (1) of section 16”. This sub-section was however, omitted by section 4 (v) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971). The present sub-section (11) is that of the new section 65, which was again substituted for section 65 by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973).

Every person liable to pay agricultural income-tax in respect of any agricultural income derived from any land other than that used for growing tea, coffee rubber, cinchona or cardamom during the period of twelve months ending on the 31st March of the years 1958 to 1968 inclusive was permitted to compound the same and to pay in lieu thereof a specified lump sum. Please see Tamil Nadu Acts XXIX of 1958, 16 of 1959, 4 of 1960, 10 of 1961, 51 of 1961 (section 34), 7 of 1962, 14 of 1963 and 18 of 1965.

Similar provision in respect of the added territories was made by Tamil Nadu Acts 11 of 1961, 51 of 1961, 7 of 1962, 14 of 1963 and 18 of 1965.

The above provision was, however, repealed by section 10 of Tamil Nadu Act 7 of 1966.

² Sections 65, 65-A and 65-B were substituted by section 5 of the Tamil Nadu Agricultural Income-Tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972, for section 65 as substituted by Tamil Nadu Act 7 of 1966, section 8.

compound the agricultural income-tax payable by him in respect of such extent of land. The notice shall contain all or any of the requirements necessary for permitting composition under section 65.

(2) If such person or officer is willing to compound, the Agricultural Income-tax Officer may pass an order permitting composition under section 65 :

Provided that the rate of composition shall be the rate which would have been charged if the extent of land had not escaped composition.

(3) Subject to such rules as may be made in this behalf, if for any reason the composition under section 65 has been permitted at too low a rate or for a lesser extent, the Agricultural Income-tax Officer may, at any time within such period as may be prescribed and after notice to the parties affected, revise the order permitting composition under section 65 :

Provided that the rate of composition shall be the rate which would have been charged if the extent of land had not been compounded at too low a rate or for a lesser extent.

65-B. The provisions of sub-section (2) of section 9 and section 20 and section 36 shall, so far as may be, apply in relation to the composition of agricultural income-tax under sections 65 and 65-A as they apply in relation to the assessment of agricultural income-tax under this Act.] Certain provisions to apply.

THE SCHEDULE.

¹[PART I.

(See section 3.)

Rates of Agricultural Income-tax.

[1] On the first Rs. 8,000 of total agricultural income. Nil.

¹ The following Part I in the Schedule was substituted for the original Part I by section 30 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958), which was deemed to have come into force on the 1st April 1958.

“ THE SCHEDULE.

PART I.

(See section 3.)

Rates of Agricultural Income-tax.

1. On the first Rs. 3,600 of total agricultural income. Nil.

- | | | |
|-----|---|---------------------------------|
| [2] | On the next Rs. 7,000 of total agricultural income. | Twenty-five paise in the rupee. |
| [3] | On the next Rs. 5,000 of total agricultural income. | Thirty paise in the rupee. |
| [4] | On the next Rs. 5,000 of total agricultural income. | Thirty-five paise in the rupee. |
| [5] | On the next Rs. 5,000 of total agricultural income. | Forty-five paise in the rupee. |
| [6] | On the next Rs.20,000 of total agricultural income. | Fifty-five paise in the rupee. |
| [7] | On the next Rs.50,000 of total agricultural income. | Sixty paise in the rupee. |
| [8] | On the balance of total agricultural income. | Sixty-five paise in the rupee. |
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2. On the next Rs. 1,400 of total agricultural income. Five naye paise in the rupee.
 3. On the next Rs. 5,000 of total agricultural income. Fifteen naye paise in the rupee.
 4. On the next Rs. 5,000 of total agricultural income. Twenty naye paise in the rupee.
 5. On the next Rs. 5,000 of total agricultural income. Twenty-five naye paise in the rupee.
 6. On the next Rs. 5,000 of total agricultural income. Thirty naye paise in the rupee.
 7. On the balance of total agricultural income. Forty-five naye paise in the rupee.

Provided that in the case of every company, agricultural income-tax shall be charged at the maximum rate on the whole of the total agricultural income."

In the said Part I, in the Schedule, in items, (1) and (2) for the figures "3,600" and "1,400" the figures "4000" and "1,000" were respectively substituted by section 5 (1) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1968 (Tamil Nadu Act 3 of 1968), which came into force on the 1st April 1968. The following items and the proviso were substituted for the items (5) to (7) and the proviso by section 5 (a) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971), which came into force on the 1st April 1972 :—

"(5) On the next Rs. 5,000 of total agricultural income—Thirty paise in the rupee.

Provided that—

[i] no agricultural income-tax shall be payable on a total agricultural income not exceeding Rs. 10,000;

[ii] where the total agricultural income exceeds Rs. 10,000, but does not exceed Rs. 11,100, the agricultural income-tax payable thereon shall not exceed seventy per cent of the amount by which the total agricultural income exceeds Rs. 10,000 :

Provided further that in the case of every company, agricultural income-tax shall be charged at the maximum rate on the whole of the total agricultural income.]

(6) On the next Rs. 5,000 of total agricultural income—Thirty-five paise in the rupee.

(7) On the next Rs. 10,000 of total agricultural income— Forty-five paise in the rupee.

(8) On the next Rs. 15,000 of total agricultural income—Fifty paise in the rupee.

(9) On the balance of total agricultural income—Fifty-five paise in the rupee.

Provided that in the case of every company, agricultural income-tax shall be charged at the maximum rate on the whole of the total agricultural income." For items (1) and (2) as so substituted the following item (1) was substituted by section 6 (a) (i) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972 :—

"(1) on the first Rs. 5,000 of total agricultural income— Nil"

Items (3) to (9) of Part I were renumbered as items (2) to (8) respectively by section 6 (a) (ii) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972.

The present Part I was substituted by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1979 (Tamil Nadu Act 32 of 1979), which was deemed to have come into force on the 1st April 1979.

¹[PART II.

(See sections 65 and 65-A.)

<i>Extent.</i>	<i>Rate per standard acre.</i>
(1)	(2) RS. P.
[1] On the first 20 standard acres ..	Nil.
[2] On the next 5 standard acres ..	15·00
[3] On the next 5 standard acres ..	20·00
[4] On the next 5 standard acres ..	30·00
[5] On the next 5 standard acres ..	40·00
[6] On the next 10 standard acres ..	50·00
[7] On the next 10 standard acres ..	60·00
[8] On the next 10 standard acres ..	70·00
[9] On the next 10 standard acres ..	80·00
[10] On the balance of standard acres ..	100·00:

Provided that in the case of every company, the lumpsum payable under section 65 and section 65-A shall be charged at the maximum rate on the whole of the total extent of the land in respect of which the company is permitted to compound the agricultural income-tax under the said section 65 and section 65-A.

¹This Part in the Schedule was substituted for the following Part II by section 5 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1979 (Tamil Nadu Act 32 of 1979), which was deemed to have come into force on the 1st April 1979 :—

“PART II.

(See sections 65 and 65-A.)

<i>Extent.</i>	<i>Rate per standard acre.</i>
(1)	(2) RS. P.
(1) On the first 10 standard acres ..	Nil.
(2) On the next 5 standard acres ..	15·00
(3) On the next 5 standard acres ..	25·00
(4) On the next 5 standard acres ..	35·00
(5) On the next 5 standard acres ..	45·00
(6) On the next 10 standard acres ..	60·00
(7) On the next 10 standard acres ..	75·00
(8) On the next 10 standard acres ..	90·00
(9) On the next 10 standard acres ..	105·00
(10) On the balance of standard acres ..	120·00:

Provided that in the case of every company, the lump sum payable under section 65 and section 65-A shall be charged at the maximum rate on the whole of the total extent of the land in respect of which the company is permitted to compound the agricultural income-tax under the said section 65 and section 65-A."

The said Part II was in turn substituted for the following Part II by section 6 (b) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1972 (Tamil Nadu Act 4 of 1973), which was deemed to have come into force on the 1st April 1972 :—

"PART II.

[See section 65 (1).]"

<i>Extent.</i>				<i>Rate per Standard acre.</i>
(1)				(2) RS. P.
(1) On the first $7\frac{1}{2}$ standard acres	..	..	..	Nil.
(2) On the next $2\frac{1}{2}$ standard acres	..	..	..	15-00
(3) On the next 5 standard acres	..	..	..	25-00
(4) On the next 5 standard acres	..	..	..	35-00
(5) On the next 5 standard acres	..	..	..	45-00
(6) On the next 5 standard acres	..	..	..	60-00:

Provided that in the case of every company the lump-sum payable under section 65 shall be charged at the maximum rate on the whole of the total extent of the land in respect of which the company is permitted to compound the agricultural income-tax under the said section 65."

The said Part II was again substituted for the following Parts II and III by section 5 (b) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1971 (Tamil Nadu Act 26 of 1971), which came into force on the 1st April 1972 :—

"PART II.

[See section 65 (1) (a).]"

<i>Extent.</i>				<i>Rate per standard acre.</i>
(1)				(2) RS. P.
(1) On the first $7\frac{1}{2}$ standard acres	..	..	..	Nil.
(2) On the next $12\frac{1}{2}$ standard acres	..	..	..	11-25
(3) On the next 10 standard acres	..	..	..	18-75
(4) On the next 10 standard acres	..	..	..	25-00
(5) On the next 10 standard acres	..	..	..	37-50:

Provided that in the case of every company, the lumpsum payable under section 65 shall be charged at the maximum rate on the whole of the total extent of the land in respect of which the company is permitted to compound the agricultural income-tax under the said section 65."

PART III.

[See section 65 (1) (b).]

<i>Extent.</i>				<i>Rate per standard acre.</i>	
(1)				(2)	
				RS.	P.
(1)	On the first 7½ standard acres	..	..	..	Nil.
(2)	On the next 12½ standard acres	..	..	..	11.25
(3)	On the next 10 standard acres	..	..	..	18.75
(4)	On the next 10 standard acres	..	..	..	25.00
(5)	On the next 10 standard acres	..	..	..	37.50
(6)	On the next 50 standard acres	..	..	..	43.75
(7)	On the next 50 standard acres	..	..	..	50.00
(8)	On the balance of standard acres	..	..	..	62.50:

Provided that in the case of every company, the lumpsum payable under section 65 shall be charged at the maximum rate on the whole of the total extent of the land in respect of which the company is permitted to compound the agricultural income-tax under the said section 65."

The said Parts II and III were again substituted for the following Parts II and III by section 5 (2) of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1968 (Tamil Nadu Act 3 of 1968) :—

"PART II.

[See section 65 (1) (a).]

<i>Extent.</i>				<i>Rate per standard acre.</i>	
(1)				(2)	
				RS.	P.
(1)	On the first 12½ standard acres	..	..	..	Nil.
(2)	On the next 7½ standard acres	..	..	..	4.50
(3)	On the next 10 standard acres	..	..	..	7.50
(4)	On the next 10 standard acres	..	..	..	10.00
(5)	On the next 10 standard acres	..	..	..	15.00:

Provided that in the case of every company, the lumpsum payable under section 65 shall be charged at the maximum rate on the whole of the total extent of the land in respect of which the company is permitted to compound the agricultural income-tax under the said section.

2/2/2

PART III.

[See section 65 (1) (b).]

Extent. (1)	Rate per standard acre. (2)		
	RS.	B.	
(1) On the first 12½ standard acres	Nil.		
(2) On the next 7½ standard acres	4.50		
(3) On the next 10 standard acres	7.50		
(4) On the next 10 standard acres	10.00		
(5) On the next 10 standard acres	15.00		
(6) On the next 50 standard acres	17.50		
(7) On the next 50 standard acres	20.00		
(8) On the balance of standard acres	25.00		

Provided that in the case of every company, the lumpsum payable under section 65 shall be charged at the maximum rate on the whole of the total extent of the land in respect of which the company is permitted to compound the agricultural income-tax under the said section."

The said Parts II and III were substituted for the following Part II by section 9 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966):—

"PART II.

(See section 65.)

Extent. (1)	Rate per standard acre. (2)		
	RS.	P.	
(1) On the first 12½ standard acres	Nil.		
(2) On the next 7½ standard acres	4.50		
(3) On the next 10 standard acres	7.50		
(4) On the next 10 standard acres	10.00		
(5) On the next 10 standard acres	15.00		

¹[TAMIL NADU] ACT No. IX OF 1957.²[THE ¹[TAMIL NADU] PLANTATIONS AGRICULTURAL
INCOME-TAX (AMENDMENT) ACT, 1957.]

(Received the assent of the Governor on the 5th September 1957; first published in the Fort St. George Gazette Extraordinary on the 13th September 1957.)

An Act further to amend the ¹[Tamil Nadu] Plantations Agricultural Income-tax Act, 1955.*

WHEREAS it is expedient further to amend the ¹[Tamil Nadu] Plantations Agricultural Income-tax Act, 1955* (¹[Tamil Nadu Act V of 1955]), for the purposes hereinafter appearing ;

BE it enacted in the Eighth Year of the Republic of India as follows :—

Short title, and commencement. 1. (1) This Act may be called the ¹[Tamil Nadu] Plantations Agricultural Income-tax (Amendment) Act, 1957.

(2) It shall be deemed to have come into force on the 1st day of April 1957.

2. (1) [The amendment made by sub-section (1) of Section 2 has been incorporated in the principal Act (Tamil Nadu Act V of 1955)].

(2) Any assessment completed before this Act is published in the *Fort St. George Gazette may be reopened and assessment made at the rates applicable to such a case under the ¹[Tamil Nadu] Plantations Agricultural Income-tax Act 1955* (¹[Tamil Nadu] Act V of 1955), as amended by this Act.

¹These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

²For Statement of Objects and Reasons, see Fort St. George Gazette, Part IV-A, Extraordinary, dated the 20th July 1957, Pages 24-25.

*Now the Tamil Nadu Agricultural Income-tax Act, 1955.

*Now the Tamil Nadu Government Gazette.

¹[TAMIL NADU] ACT No. XXIX OF 1958².

**[THE ¹[TAMIL NADU] PLANTATIONS AGRICULTURAL
INCOME-TAX (AMENDMENT) ACT, 1958.]**

*[Received the assent of the Governor on the 24th October
1958; first published in the Fort St. George Gazette
on the 29th October 1958 (Kartika 7, 1880).]*

**An Act further to amend the ¹[Tamil Nadu] Plantations
Agricultural Income-Tax Act, 1955.***

WHEREAS it is expedient further to amend the ¹[Tamil
Nadu] Plantations Agricultural Income-tax Act, 1955*
(¹[Tamil Nadu] Act V of 1955), for the purposes
hereinafter appearing;

BE it enacted in the Ninth Year of the Republic of India as
follows :—

I. (1) This Act may be called the “¹[Tamil Nadu] Short title
Plantations Agricultural Income-tax (Amendment) Act, and com-
1958”. mencement.

(2) It shall be deemed to have come into force on the
1st April 1958.

2-30. [Incorporated in the Tamil Nadu Agricultural
Income-tax Act, 1955 (Tamil Nadu Act V of 1955).]

31. The Madras Land Revenue (Surcharge) Act, 1954³ Repeal of
(Madras Act XIX of 1954), is hereby repealed : Madras Act
XIX of 1954.

Provided that such repeal shall not affect the previous
operation of the said Act or anything already done or
suffered, or any right, title or obligation or liability already
acquired, accrued or incurred or any remedy or proceeding
in respect thereof.

¹ These words were substituted for the word “ Madras ” by the
Tamil Nadu Adaptation of Laws Order, 1969, as amended by the
Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see *Fort St. George
Gazette Extraordinary*, dated the 8th April 1958, Part IV-A, page 198.

* Now the Tamil Nadu Agricultural Income-tax Act, 1955.

Completed assessments to be re-opened. 32. Any assessment completed before this Act is published in the *Fort St. George Gazette** may be re-opened and assessment made at the rates applicable to such a case under the principal Act as amended by this Act.

Adjustment of surcharge under Madras Act XIX of 1954. 33. Any surcharge on the land revenue collected from any person under the Madras Land Revenue (Surcharge) Act, 1954 (Madras Act XIX of 1954), for the fasli year 1957-58 shall be adjusted towards the agricultural income tax due from such person under the principal Act as amended by this Act for the financial year 1958-59, and if on such adjustment the surcharge is in excess, such excess or if no such adjustment be made, such surcharge shall be refunded to the person concerned.

[34.

]

¹ This section which originally provided for composition of tax for the year 1957-58 was amended by Tamil Nadu Acts 16 of 1959, 4 of 1960, 10 of 1961, 7 of 1962, 14 of 1963 and 18 of 1965; and it was finally repealed by section 10 of Tamil Nadu Act 7 of 1966.

*Now the *Tamil Nadu Government Gazette*.

¹[TAMIL NADU] ACT No. 51 OF 1961².

THE ¹[TAMIL NADU] AGRICULTURAL INCOME-
TAX (SECOND AMENDMENT) ACT, 1961.

[Received the assent of the Governor on the 16th January
1962, first published in the Fort St. George Gazette
on the 24th January 1962 (*Magha* 4, 1883).]

An Act further to amend the ¹[Tamil Nadu] Agricultural
Income-tax Act, 1955, and the ¹[Tamil Nadu] Planta-
tions Agricultural Income-tax (Amendment) Act, 1958,
and to amend the ¹[Tamil Nadu] Agricultural Income-
tax (Extension to Added Territory) Act, 1961.

WHEREAS it is expedient further to amend the ¹[Tamil
Nadu] Agricultural Income-tax Act, 1955 (¹[Tamil Nadu]
Act V of 1955) and the ¹[Tamil Nadu] Plantation Agricul-
tural Income-tax (Amendment) Act, 1958 (¹[Tamil Nadu]
Act XXIX of 1958) and to amend the ¹[Tamil Nadu]
Agricultural Income Tax (Extension to Added Territory)
Act, 1961 (¹[Tamil Nadu] Act 11 of 1961), for the purposes
hereinafter appearing ;

BE it enacted in the Twelfth Year of the Republic of
India as follows :—

1. (1) This Act may be called the ¹[Tamil Nadu] Short title and
Agricultural Income-tax (Second Amendment) Act, 1961]. commencement.

(2) Sections 2 and 3 shall be deemed to have come
into force on the 1st April 1958. Section 4 shall be deemed
to have come into force on the 1st April 1961.

¹ These words were substituted for the word "Madras" by the
Tamil Nadu Adaptation of Laws Order, 1969, as amended by
the Tamil Nadu Adaptation of Laws (Second Amendment)
Order, 1969.

² For Statement of Objects and Reasons, see *Fort St. George
Gazette* Extraordinary, dated the 6th December 1961, Part
IV—Section 3, pages 600—602.

Amendment
of section 65
¹ [Tamil Nadu
Act] V of 1955.

Amendment of
section 34,
¹ [Tamil Nadu
Act] XXIX
of 1958.

Amendment of
section 14,
¹ [Tamil Nadu
Act] 11 of
1961.

Validation of
permissions
granted for the
composition of
Agricultural
income-tax.

2. (The amendment made by this section has already been incorporated in Tamil Nadu Act V of 1955.)

3. In sub-section (3) of section 34 of the ³[Tamil Nadu] Plantations Agricultural Income-tax (Amendment) Act, 1958 (³[Tamil Nadu] Act XXIX of 1958), for the words and figures "The provisions of sections 35 and 36 of the Principal Act", the words figures and brackets "The provisions of sub-section (2) of section 9 and sections 35 and 36 of the Principal Act" shall be substituted.

4. In sub-section (3) of section 14 of the ³[Tamil Nadu] Agricultural Income-tax (Extension to Added Territory) Act, 1961 (³[Tamil Nadu] Act 11 of 1961), for the words and figures "The provisions of sections 35 and 36 of the Principal Act", the words, figures and brackets "The provisions of sub-section (2) of section 9 and sections 35 and 36 of the Principal Act," shall be substituted.

5. No permission to compound the agricultural income-tax in respect of any agricultural income derived from any and other than the land used for growing tea, coffee, rubber, cinchona or cardamom granted before the commencement of this Act, by the prescribed officer in exercise of the powers under sub-section (3) of section 65 of the ³[Tamil Nadu] Agricultural Income-tax Act, 1955 (³[Tamil Nadu] Act V of 1955) shall be deemed to be invalid or ever to have been invalid on the ground only that such permission was not in exercise of the powers under sub-section (1) of ²section 34 of the ³[Tamil Nadu] Plantations Agricultural Income-tax (Amendment) Act, 1958 (³[Tamil Nadu] Act XXIX of 1958) and such permission, shall for all purposes be deemed to be, and to have always been validly granted.

¹This expression was substituted for the expression "Madras Act" by paragraph 3 (2) of the Tamil Nadu Adaptation of Laws Order, 1970.

²Section 34 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958) has since been repealed by section 10 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

³These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

⁴Section 14 of the Tamil Nadu Agricultural Income-tax (Extension to Added Territory) Act, 1961 (Tamil Nadu Act 11 of 1961) has since been repealed by section 10 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

1966 : [TAMIL NADU] ACT No. 7 OF 1966.²

THE ¹[TAMIL NADU] AGRICULTURAL INCOME-TAX (AMENDMENT) ACT, 1966.

[Received the assent of the Governor on the 26th April 1966, first published in the Fort St. George Gazette Extraordinary, on the 29th April 1966 (Vaisaka 9, 1888).]

An Act further to amend the ¹[Tamil Nadu] Agricultural Income-tax Act, 1955.

BE it enacted by the Legislature of the ³[State of Tamil Nadu] in the Seventeenth Year of the Republic of India as follows :—

1. (1) This Act may be called the ¹[Tamil Nadu] Agricultural Income-tax (Amendment) Act, 1966. Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2-9. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu Agricultural Income-tax Act, 1955 (Tamil Nadu Act V of 1955).]

10. Section 34 of the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958 (Madras Act XXIX of 1958) and section 14 of the Madras Agricultural Income-tax (Extension to Added Territory) Act, 1961 (Madras Act 11 of 1961) are hereby repealed. Repeal.

¹ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 29th March 1966, Part IV—Section 3, pages 56-57.

³ This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

¹[TAMIL NADU] ACT No. 3 OF 1968.²

THE ¹[TAMIL NADU] AGRICULTURAL
INCOME-TAX (AMENDMENT) ACT, 1968.

[Received the assent of the Governor on the 7th March 1968, first published in the Fort St. George Gazette Extraordinary, on the 7th March 1968 (Phalguna 17, 1889).]

An Act further to amend the ¹[Tamil Nadu] Agricultural Income-tax Act, 1955.

BE it enacted by the Legislature of the ³[State of Tamil Nadu] in the Nineteenth Year of the Republic of India as follows :—

Short title and
commencement.

1. (1) This Act may be called the ¹[Tamil Nadu] Agricultural Income-tax (Amendment) Act, 1968.

(2) It shall come into force on the 1st April 1968.

2-5 [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu Agricultural Income-tax Act, 1955 (Tamil Nadu Act V of 1955).]

Transitory
provision.

6. Notwithstanding anything contained in sub-section (5) of section 65 of the principal Act, where any permission has been granted to any person under sub-section (5) of the said section 65 before the date of the commencement of this Act, such permission shall cease to have effect on the date of such commencement and any such person, may make a fresh application for permission for composition under sub-section (1) of the said section 65.

Act to apply to
agricultural
income-tax
assessable
during each
financial year
commencing
from 1st April
1968.

7. The principal Act, as amended by this Act, shall apply to the assessment of the agricultural income-tax on the total agricultural income of the previous year assessable during each financial year, commencing from the 1st April 1968 and for the compounding of such agricultural income-tax.

¹ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons see Fort St. George Gazette Extraordinary, dated the 15th July 1967, Part IV-Section 3, page 62.

³ This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

TAMIL NADU ACT NO. 4 OF 1973*.

THE TAMIL NADU AGRICULTURAL INCOME-TAX
(AMENDMENT) ACT, 1972.

[Received the assent of the Governor on the 9th January 1973,
first published in the Tamil Nadu Government Gazette
Extraordinary on the 10th January 1973 (Margazhi 27,
Parithapi (2003-Thiruvalluvar Andu)).]

*An Act further to amend the Tamil Nadu Agricultural
Income-tax Act, 1955.*

BE it enacted by the Legislature of the State of Tamil Nadu
in the Twenty-third Year of the Republic of India as
follows :—

Short title and commencement. 1. (1) This Act may be called the Tamil Nadu Agri-
cultural Income-tax (Amendment) Act, 1972.

(2) It shall be deemed to have come into force on
the 1st April 1972.

2-6. [The amendments made by these sections have already
been incorporated in the principal Act, namely, the Tamil
Nadu Agricultural Income-tax Act, 1955 (Tamil Nadu
Act V of 1955).]

Transitory
provision.

7. Notwithstanding anything contained in sub-section
(6) of section 65 of the principal Act, where any permission
has been granted to any person under sub-section (5) of
the said section 65 before the 21st November 1972, such
permission shall be deemed to be of no effect and any such
person may make a fresh application for permission for
composition under sub-section (1) of section 65 of the
principal Act as amended by this Act.

Act to apply
to agricultural
income-tax
assessable
during each
financial year
commencing on
1st April 1972.

8. Notwithstanding anything contained in the principal
Act, the principal Act, as amended by this Act, shall apply
to the assessment of the agricultural income-tax on the
total agricultural income of the previous year assessable
during each financial year, commencing on the 1st April
1972 and for the compounding of such agricultural income-
tax.

Repeal.

9. The Tamil Nadu Agricultural Income-tax (Amend-
ment) Ordinance, 1972 (Tamil Nadu Ordinance 3 of 1972),
is hereby repealed.

* For Statement of Objects and Reasons, see *Tamil Nadu
Government Gazette Extraordinary*, dated the 19th August 1972,
Part IV—Section 3, Pages 331—332.

TAMIL NADU ACT NO. 32 OF 1979.*

**THE TAMIL NADU AGRICULTURAL
INCOME-TAX (AMENDMENT) ACT, 1979.**

[Received the assent of the Governor on the 28th May 1979,
first published in the Tamil Nadu Government Gazette
Extraordinary on the 29th May 1979 (Vaikasi 15,
Chitharthi (2010-Tiruvalluvar Andu)).]

**An Act further to amend the Tamil Nadu Agricultural
Income-tax Act, 1955.**

BE it enacted by the Legislature of the State of Tamil Nadu
in the Thirtieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Agricul- Short title
tural Income-tax (Amendment) Act, 1979. and commen-
cement.

(2) It shall be deemed to have come into force on the
1st April 1979.

2-5. [The amendments made by these sections have
already been incorporated in the principal Act, namely, the
Tamil Nadu Agricultural Income-tax Act, 1955 (Tamil
Nadu Act V of 1955).]

6. (1) Notwithstanding anything contained in sub-Transitory
section (6) of section 65 of the principal Act, where any Provision.
permission has been granted to any person under sub-
section (5) of the said section 65 before the date of the
publication of this Act, such permission shall be deemed
to be of no effect.

(2) Any such person may, in respect of any
extent of land for which composition is permissible
under sub-section (1) of section 65 of the principal Act,
as amended by this Act, make a fresh application for
composition under the said sub-section (1).

7. Notwithstanding anything contained in the principal Act to apply
Act, the principal Act as amended by this Act, shall apply to agricul-
to the assessment of the agricultural income-tax on the tural
total agricultural income of the previous year assessable income-tax
during each financial year, commencing on the 1st April assessable
1979, and for the compounding of such agricultural during each
income-tax. financial year
commencing
on the 1st
April 1979.

* For Statement of Objects and Reasons, see *Tamil Nadu
Government Gazette* Extraordinary, dated the 1st April 1978,
Part IV—Section 1, Page 350.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June 1987 and is hereby published for general information :—

ACT No. 26 OF 1987.

An Act further to amend the Tamil Nadu Agricultural Income-tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1987.

2. *Amendment of section 52, Tamil Nadu Act V of 1955.*—In section 52 of the Tamil Nadu Agricultural Income-tax Act, 1955 (Tamil Nadu Act V of 1955), in sub-section (3), after clause (f), the following clause shall be inserted, namely :—

“(ff) of any such particulars to any officer of the Directorate of Vigilance and Anti-corruption, Tamil Nadu, not below the rank of Inspector of Police, relevant to any inquiry which that officer is authorised to make; or”.

(By order of the Governor.)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th October 1991 and is hereby published for general information :—

ACT No. 40 OF 1991.

An Act further to amend the Tamil Nadu Agricultural Income-tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1991.

Short title and commencement.

(2) It shall come into force on the 1st day of April 1992.

Tamil Nadu Act V of 1955.

2. In section 2 of the Tamil Nadu Agricultural Income-tax Act, 1955 (hereinafter referred to as the principal Act),—

Amendment of section 2.

(1) in clause (j), for the words “twenty standard acres”, the words “eight acres” shall be substituted ;

(2) clause (l) shall be omitted ;

(3) clause (mm) shall be omitted ;

(4) for clause (nnn), the following clause shall be substituted, namely :—

“(nnn) ‘land’ means agricultural land which is used for the purpose of growing any plantation crop with or without any other crop intermingled with such plantation crop or for purposes subservient thereto and is either assessed to land revenue in the State or is subject to a local rate assessed and collected by officers of the Government as such and includes any plantation in any forest land;”;

(5) for clause (r), the following clauses shall be substituted, namely :—

“(r) ‘plantation’ means any land used for growing all or any of the plantation crops with or without any other crop intermingled with such plantation crop ;

(rr) ‘plantation crop’ means arecanut, tea, coffee, rubber, clove, cardamom or pepper ;”;

(6) for clause (t), the following clause shall be substituted, namely :—

“(t) ‘previous year’ means the twelve months ending on the 31st day of March of next preceding the year for which assessment is to be made ;”;

(7) clause (vv) shall be omitted ;

(8) clause (y) shall be omitted.

3. In section 3 of the principal Act,—

Amendment of section 3.

(1) in sub-section (1), the first proviso shall be omitted ;

(2) after sub-section (1-A), the following sub-section shall be inserted, namely :—

“(1-B) Notwithstanding anything contained in this Act, agricultural income-tax at the rate or rates specified in Part I of the Schedule to this Act as amended by the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1991, shall be charged for each financial year commencing from the 1st day of April 1992 in accordance with and subject to the provisions of this Act on the total agricultural income of every person of the previous year immediately preceding the said date.”.

Amendment of section 1.

Amendment of section 1.

Amendment of section 1.

Insertion of new section 1.

Amendment
of sec-
tion 5.

4. In section 5 of the principal Act, in clause (g),—

(1) in the first proviso, the expression “ and 10 per cent if the crop is cinchona ” shall be omitted ;

(2) in the second proviso, the words “ cinchona and ” shall be omitted.

Amendment
of sec-
tion 10.

5. In section 10 of the principal Act, in sub-section (1), for the words “ twenty standard acres ”, the words “ eight acres ” shall be substituted.

Amendment
of sec-
tion 16.

6. In section 16 of the principal Act, for sub-section (1), the following sub-sections shall be substituted, namely :—

“(1) Subject to the provisions of section 65, every person who held land in excess of exempted extent at any time during the previous year shall, unless he has been permitted to compound the tax under section 65, furnish to the Agricultural Income-tax Officer a return in the prescribed form and verified in the prescribed manner setting forth his total agricultural income during the previous year, so as to reach him,—

(a) before the 1st day of June of every year, in the case of a person whose accounts are not subjected to any audit ;

(b) before the 31st day of October of every year, in the case of a person who has to get his accounts audited in accordance with the provisions of sub-section (1-A) ; and

(c) before the 31st day of December of every year, in the case of a company.

(1-A) Every person who holds land in excess of fifty acres during the previous year, shall get his accounts of such previous year audited by an accountant and obtain the report of such audit duly signed and verified by such accountant.

Explanation.—For the purpose of this sub-section, “ accountant ” shall have the same meaning as in the *Explanation* to sub-section (2) of section 288 of the Income-tax Act, 1961 (Central Act 43 of 1961).

(1-B) The audited statement of accounts and the report referred to in sub-section (1-A) shall be furnished along with the return of agricultural income.”

Insertion
of new sec-
tion 16-A.

7. After section 16 of the principal Act, the following section shall be inserted, namely :—

“ 16-A. *Self assessment and payment of advance tax.*—(1) Every person liable to pay agricultural income-tax on the agricultural income derived by him during the previous year other than an assessee coming under section 65, shall pay the agricultural income-tax for the said previous year on or before the end of February of the said previous year which shall not be less than eighty per cent of the estimated total agricultural income derived by him during the said previous year.

(2) Every person liable to pay the agricultural income-tax under section 65 shall pay the agricultural income-tax for the previous year calculated on the extent of land held in accordance with section 65, before the end of February of the previous year.

(3) Every person liable to furnish a return under section 16 or section 35, shall, before furnishing the return, pay the agricultural income-tax due on the total agricultural income derived during the previous year, after deducting the advance tax already paid by him in accordance with sub-section (1).

(4) Any person who fails to pay the agricultural income-tax in accordance with this section or in pursuance of a demand notice issued under section 30, shall pay simple interest at the rate of fifteen per cent per annum for every month or part thereof, on the unpaid balance of the agricultural income-tax :

Provided that the Commissioner may reduce or waive the interest payable by any person, if he is satisfied that there was sufficient reason for the non-payment of the agricultural income-tax in time.

(5) If any person fails to pay the agricultural income-tax or any part thereof in accordance with the provisions of sub-section (1), or sub-section (2), or fails to pay the agricultural income-tax in accordance with sub-section (3), before the due date fixed for filing the return, the assessing authority may direct that a sum equal to two per cent of such tax or part thereof, as the case may be, shall be recovered from him by way of penalty for every month during which the default continues :

Provided that before levying any such penalty, the person shall be given a reasonable opportunity of being heard :

Provided further that the Commissioner may reduce or waive the penalty, if he is satisfied that there was sufficient reason for the delay in payment of the agricultural income-tax. ”.

8. Sections 18 and 19 of the principal Act shall be omitted.

Omission of sections 18 and 19.

9. In section 31 of the principal Act, in sub-section (1), the figures “ 19 ” shall be omitted.

Amendment of section 31.

10. Section 59 of the principal Act shall be omitted.

Omission of section 59.

11. In section 65 of the principal Act,—

Amendment of section 65.

(1) for sub-section (1), the following sub-section shall be substituted, namely :—

“ (1) Notwithstanding anything contained in this Act but subject to the provisions of sub-section (3), any person who holds land not exceeding fifty acres grown with plantation crop may apply to the Agricultural Income-tax Officer for permission to compound the agricultural income-tax payable by him and to pay in lieu thereof a lump sum, at the rate or rates specified in Part II of the Schedule to this Act. ” ;

(2) sub-section (2) shall be omitted ;

(3) in sub-section (9), the expression “ or the extent of standard acres held by him is reduced by reason of a change in the crop grown ” shall be omitted ;

(4) in sub-section (10),—

(a) the expression “ or the extent of standard acres held by him has increased by reason of a change in the crop grown ” shall be omitted ;

(b) the expression “ or increased ” shall be omitted.

12. For the Schedule to the principal Act, the following Schedule shall be substituted, namely :—

Amendment of Schedule.

“ THE SCHEDULE

PART I.

(See section 3.)

Rates of Agricultural Income-tax.

1. In the case of a person other than a company,—

Where the total agricultural income does not exceed Rs. 22,000. Nil.

Where the total agricultural income exceeds Rs. 22,000 but does not exceed Rs. 30,000. 20 per cent of the amount by which the total agricultural income exceeds Rs. 22,000.

Where the total agricultural income exceeds Rs. 30,000 but does not exceed Rs. 50,000. Rs. 1,600 plus 30 per cent of the amount by which the total agricultural income exceeds Rs. 30,000.

Where the total agricultural income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000. Rs. 7,600 plus 40 per cent of the amount by which the total agricultural income exceeds Rs. 50,000.

Where the total agricultural income exceeds Rs. 1,00,000. Rs. 27,600 plus 50 per cent of the amount by which the total agricultural income exceeds Rs. 1,00,000.

2. In the case of a company,—

A. Where the total agricultural income does not exceed Rs. 25,000. 45 per cent of the total agricultural income.

B. Where the total agricultural income exceeds Rs. 25,000 but does not exceed Rs. 1,00,000. 50 per cent of the total agricultural income.

Provided that the agricultural income-tax payable shall not exceed the aggregate of—

(a) the agricultural income-tax which would have been payable by the Company if its total agricultural income had been Rs. 25,000; and

(b) 80 per cent of the amount by which the total agricultural income exceeds Rs. 25,000.

C. Where the total agricultural income exceeds Rs. 1,00,000 but does not exceed Rs. 3,00,000. 55 per cent of the total agricultural income.

Provided that the agricultural income-tax payable shall not exceed the aggregate of—

(a) the agricultural income-tax which would have been payable by the Company if its total agricultural income had been Rs. 1,00,000; and

(b) 80 per cent of the amount by which the total agricultural income exceeds Rs. 1,00,000.

D. Where the total agricultural income exceeds Rs. 3,00,000 but does not exceed Rs. 10,00,000. 60 per cent of the total agricultural income.

Provided that the agricultural income-tax payable shall not exceed the aggregate of—

(a) the agricultural income-tax which would have been payable by the Company if its total agricultural income had been Rs. 3,00,000; and

(b) 80 per cent of the amount by which the total agricultural income exceeds Rs. 3,00,000.

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TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

E. Where the total agricultural income exceeds Rs. 10,00,000. 65 per cent of the total agricultural income :

Provided that the agricultural income-tax payable shall not exceed the aggregate of—

(a) the agricultural income-tax which would have been payable by the company if its total agricultural income had been Rs. 10,00,000 ; and

(b) 80 per cent of the amount by which the total agricultural income exceeds Rs. 10,00,000.

PART II.

(See sections 65 and 65-A.)

Extent.	Rate per acre.
(1)	(2)
	RS.
Upto 8 acres	Nil.
9—12 acres	150
13—25 acres	200
26—40 acres	300
41—50 acres	500

Provided that in the case of a company, tax shall be levied for the entire holding at a maximum rate of Rs. 500 per acre.”.

13. (1) Notwithstanding anything contained in sub-section (6) of section 65 of the principal Act, where any permission has been granted to any person under sub-section (5) of the said section 65 before the date of the commencement of this Act, such permission shall be deemed to be of no effect. Transitory provision.

(2) Any such person may, in respect of any extent of land for which composition is permissible under sub-section (1) of section 65 of the principal Act, as amended by this Act, make a fresh application for composition under the said sub-section (1).

14. Notwithstanding anything contained in the principal Act, the principal Act as amended by this Act, shall apply to the assessment of the agricultural income-tax on the total agricultural income of the previous year assessable during each financial year commencing on the 1st day of April 1992 and for the compounding of such agricultural income-tax. Act to apply to agricultural income-tax assessable during each financial year commencing on the 1st day of April 1992.

15. (1) If any difficulty arises in giving effect to the provisions of the principal Act as amended by this Act the State Government may, by order published in the *Tamil Nadu Government Gazette*, make such provision, not inconsistent with the provisions of the principal Act, as amended by this Act, to be necessary or expedient for removing the difficulty : Power to remove difficulties

Provided that no such order shall be made after the expiry of a period of two years from the date of the publication of this Act in the *Tamil Nadu Government Gazette*.

(2) Every order made under subsection (1) shall, as soon as possible, after it is made, be placed on the table of the Legislative Assembly and if, before the expiry of the session in which it is so placed or the next session, the Assembly makes any modification in any such order or the Assembly decides that the order should not be issued, the order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.

(By order of the Governor)

P. JEYASINGH PETER,
Secretary to Government, Law Department.

visitory
ovision.

it to apply to
agricultural
income-tax
assessable
during each
financial year
commencing
on the 1st day
of April 1992.

power to remove
difficulties

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June 1992 and is hereby published for general information :—

ACT No. 36 OF 1992.

An Act further to amend the Tamil Nadu Agricultural Income-tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows :—

Short title
and commence-
ment.

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1992.

(2) It shall be deemed to have come into force on the 1st day of April 1992.

Amendment of
section 2.

2. In section 2 of the Tamil Nadu Agricultural Income-tax Act, 1955 (hereinafter referred to as the principal Act), clause (v) shall be omitted.

Tamil Nadu
Act V of 1955.

Amendment of
section 17.

3. In section 17 of the principal Act,—

(1) in sub-section (4),—

(a) the expression “ and, in the case of a firm, may refuse to register it or may cancel its registration, if it is already registered ” shall be omitted ;

(b) the proviso shall be omitted ;

(2) for sub-section (5), the following sub-section shall be substituted, namely :—

“(5) Notwithstanding anything contained in the foregoing sub-sections when the assessee is a firm, whether owning the property of its own or holding the property on behalf of any one of, or all, the partners of the firm or any other person ; and the total income of the firm has been assessed under sub-section (1), sub-section (3) or sub-section (4), as the case may be, the agricultural income-tax shall be payable by the firm itself at the rate or rates specified in Part I of the Schedule to this Act.”

Amendment of
section 20.

4. In section 20 of the principal Act,—

(1) in sub-section (1), in the proviso, clause (d) shall be omitted ;

(2) sub-section (2) shall be omitted ;

(3) in sub-section (3), the expression “ or sub-section (2) ” shall be omitted.

Substitution of
section 27.

5. For section 27 of the principal Act, the following section shall be substituted, namely :—

“27. Procedure for allotment of permanent account number.—(1) Every person, if his total agricultural income or the total agricultural income of any other person in respect of which he is assessable under this Act during any previous year, exceeded the amount which is not chargeable to tax under this Act and every person liable to pay tax in accordance with the provisions of section 65, shall, within such time and in such manner, as may be prescribed, apply to the Agricultural Income-tax Officer for the allotment of a permanent account number and the Agricultural Income-tax Officer shall allot an account number to the applicant within such time as may be prescribed.

(2) The Agricultural Income-tax Officer may also allot to any other person, by whom tax is payable, a permanent account number under this Act.

(3) Where a permanent account number has been allotted to any person under this Act, he shall—

(a) quote such number in all his returns to, or correspondence with, any Agricultural Income-tax Authority;

(b) quote such number in all chalans for the payment of any sum due under this Act;

(c) quote such number in all documents pertaining to such transactions as may be prescribed by the Commissioner in the interest of the revenue and entered into by him;

(d) intimate the Agricultural Income-tax Officer any change in his address.

(4) When any person to whom a permanent account number has been allotted under this section disposes of the landed properties or otherwise becomes not liable to pay tax under this Act, such person may apply to the Agricultural Income-tax Officer to withdraw the permanent account number allotted to him.

(5) The Agricultural Income-tax Officer may, on receipt of an application under sub-section (4) or on his own motion, after conducting such enquiry as he may deem necessary, by order, withdraw the permanent account number allotted to such person from a date to be specified in the order."

6. In section 31 of the principal Act,—

Amendment of
section 31.

(1) in sub-section (1), the expression "or to the cancellation by him of the registration of a firm or to the refusal to register a firm" shall be omitted;

(2) in sub-section (6),—

(a) for the words "of a firm or association of persons" in two places where they occur, the words "of an association of persons" shall be substituted;

(b) the words "any partner of the firm or" shall be omitted.

7. In section 32 of the principal Act, in sub-section (6),—

Amendment of
section 32.

(1) for the words "of a firm or association of persons" in two places where they occur, the words "of an association of persons" shall be substituted;

(2) the words "any partner of the firm or" shall be omitted.

8. In section 65 of the principal Act,—

Amendment of
section 65.

(1) in sub-section (1), the expression "but subject to the provisions of sub-section (3)" shall be omitted;

(2) sub-section (3) shall be omitted.

(By order of the Governor.)

MD. ISMAIL,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 27th May 1993 and is hereby published for general information :—

ACT No. 27 OF 1993.

An Act further to amend the Tamil Nadu Agricultural Income-tax Act, 1955.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1993. Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April 1993.

Tamil Nadu
Act V of 1955.

2. In the Schedule to the Tamil Nadu Agricultural Income-tax Act, 1955, Amendment of in Part-I, in item 1, for the expression "Rs. 22,000" in three places where it occurs, the expression "Rs. 28,000" shall be substituted. Schedule.

(By order of the Governor)

M. MUNIRAMAN,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th November 1994 and is hereby published for general information :—

ACT No. 56 OF 1994.

An Act further to amend the Tamil Nadu Agricultural Income-tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1994.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April 1994.

2. In section 5 of the Tamil Nadu Agricultural Income-tax Act, 1955,—

Amendment of section 5

(1) in clause (e), after the words “for the purpose of the land”, the words “from which the agricultural income is derived” shall be added ;

(2) in clause (g),—

(i) for the words “and of transporting such crop”, the words “and of replanting or transporting such crop” shall be substituted ;

(ii) for the words “such cultivation and transport or both”, the words “such cultivation, replantation or transportation” shall be substituted ;

(iii) for the first proviso, the following proviso shall be substituted, namely :—

“Provided that in any particular year the total replanting expenditure shall not exceed the amount necessary for replanting 3.33 per cent of the acreage if the crop is rubber or coffee, 1.66 per cent if the crop is arecanut, 2.5 per cent if the crop is tea and 10 per cent if the crop is cardamom.”;

(3) for clause (k), the following clause shall be substituted, namely :—

“(k) (i) any interest paid in the previous year on any borrowed working capital and actually spent on the land from which the agricultural income is derived ;

(ii) any interest paid in the previous year on any amount borrowed and actually spent on any capital expenditure for the benefit of the land from which the agricultural income is derived :

Provided that the need for borrowing was genuine having due regard to the assets of the assessee at the time :

Provided further that such borrowings shall be from—

(i) any banking company to which the Banking Regulation Act, 1949 (Central Act 10 of 1949), applies ;

(ii) any scheduled bank ;

(iii) any public financial institution ;

(iv) any State financial corporation established under section 3 or section 3-A or an institution notified under section 46 of the State Financial Corporations Act, 1951 (Central Act 63 of 1951) ;

(v) any State industrial investment corporation within the meaning of section 617 of the Companies Act, 1956 (Central Act 1 of 1956) ;

(vi) any other financial institution notified in this behalf by the Government in the *Tamil Nadu Government Gazette*.

Tamil Nadu
Act V of 1955.

Explanation.— For the purposes of this clause,—

(a) “scheduled bank” means—

(i) the State Bank of India constituted under the State Bank of India Act, 1955 (Central Act 23 of 1955);

(ii) a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (Central Act 38 of 1959);

(iii) a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act 5 of 1970); or under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (Central Act 40 of 1980); or

(iv) any other bank being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934 (Central Act II of 1934), but does not include a co-operative bank;

(b) “public financial institution” shall have the meaning assigned to it in section 4-A of the Companies Act, 1956 (Central Act 1 of 1956) :

Provided also that any interest paid on any amount borrowed for the payment of salaries, bonus and advertisements shall not be allowed for deduction under this clause.” ;

(4) for clause (1) including the provisos and the *Explanation* thereunder, the following shall be substituted, namely :—

“(1) any sum paid to an employee as bonus for services rendered where such sum would not have been payable to him as profit or dividend if it had not been paid as bonus :

Provided that the bonus is of a reasonable amount with reference to—

(i) the pay of such employee and the conditions of his service ;

(ii) the income from the land in the year in question; and

(iii) the general practice prevalent in similar cases;”;

(5) after clause (o), the following shall be inserted, namely :—

“(p) any sum paid by the assessee as an employer by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees :

Provided that no deduction shall be made under this section if it has already been made in the assessment under the Income-tax Act, 1961 (Central Act 43 of 1961), or is allowable in assessing the person to tax under that Act.

Explanation I.—For the purpose of this section, “paid” means actually paid or incurred according to the method of accounting upon the basis of which agricultural income is computed under this section; “plant” includes vehicles and scientific apparatus purchased for the purpose of deriving the agricultural income; and “written down value” means—

(i) in the case of assets acquired in the previous year, the actual cost to the assessee ; and

(ii) in the case of assets acquired before the previous year, the actual cost to the assessee less such sum as may be prescribed.

Explanation II.—Nothing contained in this section shall be deemed to entitle a person deriving agricultural income to the deduction of any expenditure laid out or expended for the cultivation, upkeep or maintenance of immature plants from which no agricultural income has been derived during the previous year.”.

(By order of the Governor)

M. MUNIRAMAN,

Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 20th March 1996 and is hereby published for general information.

In Act further to amend the Tamil Nadu Agricultural Income-tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1996.

Short title
and com-
mencement

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu
Act V of 1955.

2. In section 10 of the Tamil Nadu Agricultural Income-tax Act, 1955, —

Amendment
of section 10

(1) in sub-section (2), clause (b) (including the proviso thereunder) shall be omitted ;

(2) after sub-section (2), the following sub-section shall be added, namely:—

“(3) While computing the amount of agricultural income-tax of a person on the total agricultural income chargeable for an assessment year, such person shall be entitled to a deduction, from the amount of agricultural income-tax (as computed before allowing the deduction under this sub-section), of an amount equal to twenty per cent of the aggregate of the sums paid towards National Savings Certificate or National Savings Scheme approved by the Government in this behalf, subject to such conditions as may be prescribed:

Provided that the total deduction under this sub-section shall be limited to twelve thousand rupees :

Provided further that nothing contained in this sub-section shall be deemed to entitle a person who is assessed to income-tax under the Income-tax Act, 1961 (Central Act 43 of 1961) to claim any deduction in respect of any sum referred to in this sub-section, if such claim is an admissible deduction under the provisions of the said Act.”.

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th March 1996 and is hereby published for general information :—

ACT No. 8 OF 1996.

An Act further to amend the Tamil Nadu Agricultural Income-Tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Second Amendment) Act, 1996.

Short title
and com-
mencement.

(2) It shall be deemed to have come into force on the 1st day of April, 1995.

Tamil Nadu
Act V of 1955.

2. In section 5 of the Tamil Nadu Agricultural Income-tax Act, 1955,—

Amendment
of section 5.

(1) in clause (k), in the second proviso, after item (vi), the following item shall be inserted, namely :—

“(vii) any other source not being a relative of an assessee who is an individual :

Provided that the rate of interest on the borrowings from any other source referred to in this item shall be limited to fifteen per cent.

Explanation.—For the purpose of this item, “relative” means the husband, wife, brother or sister or any lineal ascendant or descendant of the individual.”;

(2) in clause (o), the words “or any contribution made in the previous year towards the Chief Minister’s Public Relief Fund” shall be added at the end.

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department,

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th March 1996 and is hereby published for general information :—

ACT No. 9 OF 1996.

An Act further to amend the Tamil Nadu Agricultural Income-tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh year of the Republic of India as follows :—

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Third Amendment) Act, 1996. Short title, and commencement

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act V of 1955.

2. In the Tamil Nadu Agricultural Income-tax Act, 1955, in section 5,—

Amendment to section 5.

(1) for clause (f), the following clause shall be substituted, namely :—

“(f) (i) in respect of depreciation of building, machinery, plant or furniture owned by the assessee and used by him for the purpose of deriving the agricultural income, a sum equivalent to such percentage on the written down value thereof as may, in any case or class of cases, be prescribed, and where the building has been newly erected or the machinery or plant newly installed, a further sum subject to such conditions, as may be prescribed :

Provided that if the building erected or machinery or plant installed was not put to use in the year of erection or installation, the further sum to be deducted under this sub-clause shall be allowed in the year in which such building, machinery or plant was first put to use :

Provided further that the prescribed particulars have been duly furnished :

Provided also that the aggregate of all such deduction shall, in no case exceed the original cost of the building, machinery, plant or furniture, as the case may be :

Provided also that for the building, machinery or plant acquired under the hire purchase agreement, the depreciation including the initial depreciation provided under this sub-clause shall in no case exceed the amount paid in instalments to the seller under the hire purchase agreement :

Provided also that in the case of assets used partly for agricultural purposes and partly for non-agricultural purposes, the Agricultural Income-tax Officer may allow depreciation in proportion to the use of the asset for agricultural purposes, as he may determine.

Explanation.—For the purpose of this clause, machinery, plant or furniture obtained by the assessee under hire purchase agreement shall be deemed to be assets owned by the assessee :

(ii) in respect of a machinery or plant specified by the Government by notification in the Tamil Nadu Government Gazette, which is owned by the assessee and is wholly used by him for the purpose of deriving agricultural income, in respect

of the previous year, in which the machinery or plant is first put to use, a sum by way of investment allowance equal to ten per cent of the actual cost of the machinery or plant :

Provided that the machinery or plant is acquired newly by the assessee :

Provided further that no deduction shall be allowed under this sub-clause in respect of any machinery or plant installed in any office premises or any residential accommodation including any accommodation in the nature of a guest house :

Provided also that if the machinery or plant in respect of which investment allowance is allowed under this sub-clause, is sold or otherwise transferred by the assessee to any person at any time before the expiry of five years from the end of the previous year in which it was first put to use, whether during the continuation of agricultural operation or after the cessation thereof, the investment allowance allowed in respect of such machinery or plant shall be treated as income of the assessee for the previous year in which such machinery or plant is sold or otherwise transferred."

(2) In Explanation I,—

(a) in clause (i), the word "and" occurring at the end shall be omitted :

(b) for clause (ii), the following clauses shall be substituted, namely :—

"(ii) in the case of assets acquired before the previous year, the actual cost to the assessee less all depreciations actually allowed to him under this Act ; and

(iii) in the case of assets acquired as replacement of the old one, the value realised on the sale of the old assets shall be deducted from the value of the assets acquired."

(By order of the Governor.)

M. MUNIRAM N,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:—

ACT NO. 20 OF 2000.

An Act further to amend the Tamil Nadu Agricultural Income-tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Amendment) Act, 2000.

Short title and
commence-
ment.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In section 32 of the Tamil Nadu Agricultural Income-tax Act, 1955,—

Amendment
of section
32.

(1) in sub-section (4), for the expression “by a fee of five per cent of the sum appealed against, subject to a minimum of five rupees”, the expression “by such fee as may be prescribed” shall be substituted.

(2) sub-section (5-A) shall be omitted.

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.

Tamil Nadu
Act V of
1955.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:—

ACT No. 21 OF 2000.

An act further to amend the Tamil Nadu Agricultural Income-tax Act, 1955

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Second Amendment) Act, 2000.

Short title
and
Commence-
ment.

(2) It shall be deemed to have come into force on the 1st day of April 1993.

2. In the Schedule to the Tamil Nadu Agricultural Income-tax Act, 1995 (hereinafter referred to as the principal Act), in Part-I, for item 1, the following item shall be substituted, namely:—

Amendment
of
Schedule.

"1. In the case of a person other than a company,—

Where the total agricultural income does not exceed Rs.28,000. Nil

Where the total agricultural income exceeds Rs.28,000 but does not exceed Rs.30,000. 20 per cent of the amount by which the total agricultural income exceeds Rs.28,000.

Where the total agricultural income exceeds Rs.30,000 but does not exceed Rs.50,000. Rs.400 plus 30 per cent of the amount by which the total agricultural income exceeds Rs.30,000.

Where the total agricultural income exceeds Rs.50,000 but does not exceed Rs.1,00,000. Rs.6,400 plus 40 per cent of the amount by which the total agricultural income exceeds Rs.50,000.

Where the total agricultural income exceeds Rs.1,00,000. Rs.26,400 plus 50 per cent of the amount by which the total agricultural income exceeds Rs.1,00,000".

3. Any agricultural income-tax charged or paid which is in conformity with the provisions of the principal Act as amended by section 2 of this Act for the period commencing on the 1st day of April 1993 and ending with the date of the publication of this Act in the *Tamil Nadu Government Gazette* shall, for all purposes, be deemed to be and to have always been, validly charged or paid in accordance with law, as if the principal Act as amended by section 2 of this Act had been in force at all material times when such tax was charged or paid and accordingly all acts, proceedings or things done or taken by any authority officer or person in connection with the charge or payment of such Agricultural Income-tax shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with law.

Validation.

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th August 2004 and is hereby published for general information:—

ACT No. 12 OF 2004.

An Act to repeal the Tamil Nadu Agricultural Income-tax Act, 1955.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:—

Short title
and
commence-
ment.

1. (1) This Act may be called the Tamil Nadu Agricultural Income-tax (Repeal) Act, 2004.

(2) It shall be deemed to have come into force on the 1st day of April 2004.

Repeal and
Saving.

2. (1) The Tamil Nadu Agricultural Income-tax Act, 1955 (hereinafter referred to as the repealed Act) is hereby repealed:

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Provided that such repeal shall not—

(a) affect anything done or any offence committed, or any fine or penalty incurred or any proceeding begun before the commencement of this Act; or

(b) revive anything not in force or existing at the time at which the repeal takes effect; or

(c) affect the previous operation of the repealed Act or anything duly done or suffered thereunder; or

(d) affect any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act; or

(e) affect any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the repealed Act; or

(f) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, fine, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such fine, penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

(2) Notwithstanding such repeal—

(a) any agricultural income-tax chargeable or leviable under the repealed Act and the rules made thereunder, for the period prior to the commencement of this Act, shall be charged or levied and recovered in the manner provided under the repealed Act and the rules made thereunder;

(b) any application, appeal, revision or other proceeding pending before any authority or officer under the repealed Act on the date of commencement of this Act, shall stand transferred to such authority or officer as the Government may, by notification, appoint for the exercise of the powers and duties under the repealed Act and on such appointment they shall exercise all powers and duties of the authority or officer under the repealed Act, as the case may be;

(c) any appeal preferred and pending before the Appellate Tribunal appointed under the repealed Act, on the date of commencement of this Act, shall be heard and disposed of by such Appellate Tribunal as if this Act had not been passed;

(d) any order passed by any authority or officer under the repealed Act during the period between the date of commencement of this Act and the date of publication of this Act shall be deemed to have been validly passed in accordance with the provisions of the repealed Act as if this Act had not been passed.

(By order of the Governor)

L. JAYASANKARAN,
*Secretary to Government-in-charge,
Law Department.*